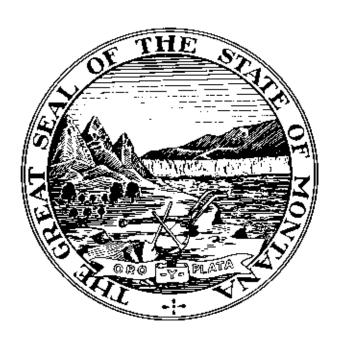
BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

July 1, 1998 to June 30, 2000



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LETTER OF TRANSMITTAL

December 15, 2000

Governor Marc Racicot and Members of the Fifty-Seventh Montana Legislature:

Herewith, I am transmitting the Biennial Report of the Department of Revenue for the period July 1, 1998, through June 30, 2000, as required in 15-1-205, MCA.

This report contains three major components.

The first three sections of the report provide an overview of the Department of Revenue, our interim activities and Montana's tax structure (sections I through III). All process-driven changes to our organizational structure are reflected in the revised Department of Revenue organizational chart on page two.

The next six sections provide detailed information about the taxes administered by the department and the related collections activity over the biennium (sections IV through IX).

The final eight sections of the report represent the department's analysis of tax expenditures for the biennium and projections for the next biennium (sections X through XVII).

This document is designed to be an efficient, informative, and responsive resource tool for a wide variety of people. As always, we appreciate any comments you may wish to make regarding this report and any additional ideas you may have as to how the report could be improved in future editions.

I hope you find this information useful in your deliberations.

Respectfully submitted,

Mary Bryson Director

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STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

Mission Statement - The Department of Revenue is a service-oriented and accountable organization where customers and employees are treated with courtesy, respect, and fairness; and where effective revenue, compliance, and collection services are provided to the public and to other governmental units in a fast, accurate, and cost effective manner.

The **Director's Office** (444-1900) advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all department processes, and develops and presents the department's biennial budget. The director's office is composed of four sections.

Dispute Resolution reviews, facilitates, and resolves taxpayer disputes internally through a variety of means, including mediation.

Office of Legal Affairs supervises the overall legal efforts of the department, supervises the staff attorneys, and maintains liaison with retained attorneys.

Policy and Performance Management (PPM) provides policy direction, strategic planning, administrative rules, and performance management for department operations. It measures and facilitates the performance of department processes and ensures that department-related legislation is implemented efficiently.

Tax Policy and Research (TPR) estimates state general fund revenues, coordinates department legislation, prepares fiscal notes for tax-related legislation, and reviews all legislation related to revenue. TPR also analyzes economic and statistical data, compiles department research data, and conducts revenue-related research for the department and for external stakeholders.

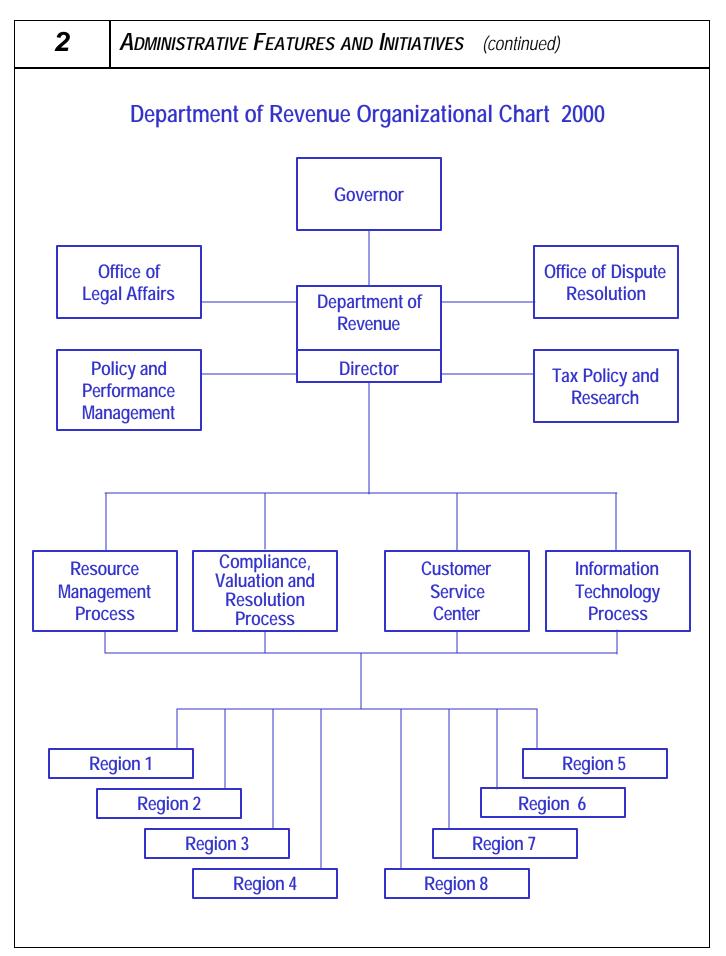
PROCESSES WITHIN THE DEPARTMENT OF REVENUE

Information Technology (IT) - provides services in the area of data support, applications support, technology support, and user assistance which enables the department to meet its business objectives.

Resource Management (RM) - integrates human resources, accounting, facilities, internal and external customer education, and liquor distribution into a division that focuses on service and support to the department.

Customer Service Center (CSC) - combines the document and information processing, accounts receivable and collections, and customer intake processes into a single business unit designed to collect revenue and process documents for the department and agency partners.

Compliance, Valuation and Resolution (CVR) - administers audits and appraisals to ensure that tax paying entities are in compliance with the laws. The process is located throughout the state in eight regions to provide superior customer service. Regions 1-6 are located throughout the state and focus on individual and small businesses. Region 7 is located in Helena with a focus on large taxpayers and central taxes. Region 8 is also located in Helena with a focus on individual, small and medium businesses. This organization provides for enhanced customer service and improved efficiency in the department.



INTERIM ACTIVITY OF THE DEPARTMENT OF REVENUE

REORGANIZATION

The Montana Department of Revenue (DOR) continues to implement a comprehensive change program called Project META, designed to significantly improve the manner in which the department conducts its business. Meeting the challenge of increased efficiency at a lower cost, along with providing the level of service desired by our customers, continues to require changes to the structure of the department.

Over several years, the department is becoming a process-centered organization, integrating business processes and information systems, and putting a greater focus on customer service. The department continues to perform the same functions, but under a different organizational structure. Department divisions are not organized around tax types, but instead around common business processes. For example, data and information processing are now handled as one business process, whether the data collected is for individual income tax, business tax, corporate tax, or property assessment. The organization chart presented on page two of this report reflects the department's new organization.

1.STOP LE BUSINESS ONE-STO

NSING ONE-STOP LICENSING PROGRAM

During the 1997 Legislative Session, Montana lawmakers enacted House Bill 391 to begin what has come to be known as the "One-Stop Business Licensing" project. The initiative involves multiple state agencies and is intended to streamline, simplify and centralize the business licensing process within state government. The primary goal of One-Stop is to provide a single point of contact within state government for a variety of business licensing needs. These needs include obtaining and renewing licenses, permits and registrations; paying fees; inquiring about license status; and requesting information about various licenses and the licensing process. Since July 1, 1998, over 1,000 businesses participated in the pilot program focused on the specific licensing needs of grocery stores, convenience stores, and gasoline stations. The 1999 legislature authorized the end of the pilot and the expansion of One-Stop licensing to more license types and more licenses. On December 10, 1998, the One Stop Licensing Team received the Vision 2000 Model in Excellence Award given by the Small Business Administration.

STAWRS 1 Simplified Tax and Wage Reporting System (STAWRS)

After obtaining federal legislation to permit the IRS to share common data elements with the department, the "single point quarterly paper filing" pilot for Montana employers commenced in late 1998. The department collected both state and federal quarterly employment tax information on a combined return. We then extracted the federal and state data from the forms, then encrypted (for security reasons) and transmitted the federal data to the Internal Revenue Service, via an (Electronic Data Interchange) EDI transmission.

In 1999, this pilot was evaluated and employers were surveyed to determine whether to recommend expanding this combined filing to other employers in Montana. A large majority of the employers believed the combined filing provided convenience and time savings and that it should be offered to other employers in Montana. The department recommended expanding the pilot upon meeting security requirements of the Internal Revenue Service. This was accomplished and we began to expand the pilot in mid-2000. The department plans to offer combined paper filing to all the smaller employers in Montana over the next year.

Additionally, Montana became involved in another STAWRS initiative "commercial off-the-shelf, single point electronic filing". This would permit an employer to log on to one web site on the Internet to file and/or pay both their federal and state employment taxes with one transmission. We anticipate having this filing option available to employers in 2001.

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ADMINISTRATIVE FEATURES AND INITIATIVES (continued)



WARP - THE WAGE AUTOMATED REPORTING PROGRAM ON THE "WEB"

Since July 1, 1997, the department has handled the operations of the Unemployment Insurance Tax Bureau (previously located within the Department of Labor & Industry). The realignment of these functions within DOR allows Montana employers to file a combined report for all wage-based taxes thereby reducing costs and eliminating redundancies. In 1999, the department implemented an Internet-based tax return filing and payment program for Montana unemployment insurance and withholding taxes. This filing and payment option, named WoW (WARP on the Web) has been offered to all Montana employers. Since then, the WoW system continues to serve the desired outcome of simplifying and integrating wage-based tax reporting process. A growing number of Montana employers have chosen to file a single tax report and remit one check through WoW for all their Montana wage-based taxes (a 50% increase from January, 1999, through March, 2000).

ELECTRONIC FILING OF INDIVIDUAL INCOME TAX RETURNS

The department has accepted electronic individual tax returns since 1995. The program has grown steadily. In 2000, the department received 77,255 electronic tax returns. The electronic program works in conjunction with the federal e-file program; state returns are filed with a federal return. The department formats the data for retrieval, then transmits the data to the IRS Austin service center. Eight software developers offered e-file software for Montana returns for tax year 1999 return filers, now 17 such software packages are projected to be tested and ready for tax year 2000 return filers. In addition, taxpayers can file their returns electronically through the Internet. Montana accepts all filing status and residency status returns. As with paper and Telefile returns, the refund can be direct-deposited into a bank account. The department's goal for 2000 returns is to promote continued growth in the number of returns received through the federal/state e-file program.

Qualifying taxpayers have been able to file their income tax returns by phone through our Telefile program since 1996. Telefile returns grew from 13,131 in 1996 to 20,663 in 1999. To Telefile, a worksheet is prepared and the taxpayer calls a toll-free number. They are then connected to an 'integrated voice response' system that prompts them to enter the numbers and data on their Telefile worksheet. The system is designed with numerous security features to ensure the confidentiality and accuracy of the returns, and to guard against fraud.

REMITTANCE PROCESSING SYSTEM

The department uses state-of-the-art technology to process taxpayers' payments. The department's remittance processor allows image capture and retrieval of tax coupons and checks, and encodes checks for bank deposit. This technology has enabled the department to absorb the increased workload associated with withholding tax filings, individual income tax payments, and corporation's estimated tax payments. Monetary savings for the state include reduced bank check processing fees and reductions in time for funds deposited to the treasury. New methods being developed for coupon forms design and increasing the number of products and uses for scanner processing will continue to maximize the use of this technology.



POINTS PROJECT

The department continues to develop the POINTS Project (an acronym for Process Oriented INTegrated System) as the foundation that will lead Montana's revenue administration into the 21st century, while providing unprecedented customer service for Montana's citizens.

A comprehensive application development effort, POINTS is designed to assimilate the administration of Montana's revenue sources into an integrated system that will be capable of passing information between different tax types. The system is rapidly moving toward its goal of being a truly integrated system, which will enhance not only the department's ability to do its internal job better, but to also improve external customer service. POINTS is consistent with the department's initiative to become a more efficient, customer-oriented entity.

Phase One of the Project, implemented during the winter of 1999/2000, incorporated wage-based tax types, including Unemployment Insurance and Withholding. Phase One also provided the central customer registration and collections processes for all tax types. Phase Two is in the final stages of design and will incorporate Individual Income Tax, Corporate License Taxes, and Property Tax. Completion of Phase Two components are scheduled for August and September of 2001.

COMPETENCY-BASED PAY PILOT PROJECT

As part of the organizational reengineering initiative approved by the 1997 legislature, the department is implementing Pay Plan 020. The plan consists of five elements: role descriptions, role analysis, performance appraisals, team performance, and training. Each element plays a part in determining how to recognize and reward employees, meet goals and objectives, and review performance and competencies. As new role descriptions are created to replace traditional position descriptions, each role is placed in a pay band. The pay band compensation system integrates career path elements tied to measurements of increased complexity, knowledge, competency, and proficiency levels. Pay Plan 020 allows for individualized development of long-range career goals as well as advancement within or between roles. The plan adapts and incorporates the best features from models designed for market-based pay, competency-based pay, strategic pay, situational pay, results-based pay, statutory pay, increases, and longevity pay.

GEOGRPHIC INFORMATION SYSTEM (GIS) - MONTANA CADASTRAL PROJECT

The department participates in the Department of Administration Montana Cadastral Project by contributing in-kind resources toward the attainment of the project goals. The goal of the project is to complete a statewide ownership database capable of identifying the owner of record of every land parcel in the state and have this information available to display geo-spacially. The target completion date is December 31, 2001.

The department's appraisal/valuation responsibilities in the property tax area depend on this ownership layer and the precise mapping capabilities it enables are essential elements of the department's day-to-day business. Once completed, this database will be the base layer of information and the common denominator of countless other layers which are being built or have been built to overlay the ownership information (e.g., transporation, land use, land cover, hydrography, etc.).

The department's in-kind contribution to this team is comprised of Computer Assisted Mass Appraisal (CAMA) database information, a project manager, cartographers located throughout the state, and equipment and associated administrative support. As the project work of converting data into this GIS enhanced database proceeds county by county across the state, each completed county is moved from a development status to a "maintenance" status. This maintenance work will normally fall to the department unless the department perfects cooperative arrangements with certain local governments capable of performing this work and willing to do so on behalf of all users. Approximately 40 of the 56 counties will be in a maintenance mode by June 30, 2001.

TAX POLICY AND RESEARCH

The Department of Revenue is required by 15-1-205, MCA, to transmit the Biennial Report to the governor before each new legislative session commmences. This report is prepared by Tax Policy and Research (TPR).

Tax Policy and Research (TPR) reviews all legislation related to revenue, oversees tax policy development and communications, conducts revenue-related research for department and external stakeholders, and works with the Native Americans on tax issues. They coordinate and prepare fiscal notes on most revenue-related legislation. This consists of processing 300 to 400 fiscal notes per session. TPR is responsible for the state general fund revenue estimation and monitoring process of 32 different tax types. These revenue estimates are used by the governor's office to formulate the executive budget. TPR also analyzes state and local tax revenue and distribution systems, compiles department research data and analyzes economic and statistical data. The Guide To Taxes and Biennial Report are prepared to give legislators and citizens a comprehensive overview of taxes to enhance their knowledge and facts in debating tax policy.

TPR Mission Statement

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We are a team of professionals committed to promoting effective tax policy by proactively providing valuable information and guidance to policy makers and the public in a positive and personally supportive environment.

TPR Vision Statement

TPR supports the department's role as the state leader in the development and application of guiding principles of taxation, and comprehensive state taxation and strategic revenue policies, broadly supported by government leaders and the general public.

TPR provides accurate revenue estimates through a centralized, enhanced, and expanded state revenue estimating and monitoring process. TPR coordinates the development of department, executive-supported and other revenue related legislation to ensure consistency with state strategic revenue policies; and promotes revenue-related legislation as appropriate. TPR analyzes, monitors, and comments on other state and federal revenue related legislation.

TPR encourages citizen participation in revenue policy development by proactively providing information and supporting the department's education efforts. TPR is a team of highly trained professionals that achieves its objectives by using a well managed, integrated information system; applying state of the art technology; and maintaining a strong communication system.

Tax Policy and Research values:

- Trust
 - Open and Honest Communication
 - Respect for Team Members' Ideas, Values, and Priorities
 - Clarity of Priorities and Purpose
 - Honesty with the Team, with All
 - Fun



TAX STRUCTURE 7

GUIDING PRINCIPLES OF TAXATION

Sound tax policy should be driven by fundamental, underlying principles of taxation. Currently, Montana does not formally have any universal principles of taxation to guide policy makers and lawmakers in establishing revenue and tax policies. The implementation of universal guiding principles would provide a conceptual framework for policy makers, lawmakers, and the citizens of Montana to measure the performance and quality of our state tax structure with regard to revenue and tax policy and promote stability and consistency in tax laws.

Montana continues to face many issues and proposals regarding tax reform, especially during legislative sessions. Current and future efforts to reform Montana's tax system should be founded in principles of taxation that are appropriate to the specific circumstances and needs of this state.

Following, are eight universal guiding principles of taxation. These principles provide a good foundation for policy makers and lawmakers for developing revenue and tax policy.

A sound taxation system should embody the following principles:

Simplicity. There are two aspects to simplicity. First, a high quality tax system should be clear and understandable to the taxpayer, and minimize the cost of complying with tax laws. Second, tax systems should be easy to administer, and promote efficient and effective administration that is uniformly applied.

Accountability. Tax systems must be accountable to the citizens they are designed to serve. Taxes and tax policy must be explicit, with taxes clearly visible and not hidden from taxpayers. Proposed policies should be highly publicized and open to public debate.

Economic Neutrality. This principle suggests that tax systems should exert a minimal impact on spending and business decisions of individuals and businesses.

Equity. The principle of equity suggests that state revenue systems should treat similarly situated taxpayers similarly, minimize regressivity in the tax system, and, to the greatest extent possible, minimize the tax burden on poor households.

Complementary. This principle suggests that a healthy relationship should exist between state and local taxing authorities, whereby the state is always mindful of how tax decisions affect local governments, and vice versa.

Competitiveness. In the past decade, interstate and international competition has intensified, pressuring policy makers to use tax systems as a tool of economic development. This principle suggests that high quality revenue systems will be responsive to competition.

Balance. Quality tax systems rely on a variety of broad-based taxes. Most states adhere to this principle by relying on the traditional "three-legged stool" of income, sales, and property taxes to keep tax rates low, provide stability, and to control equity in their systems.

Reliability. Reliability encompasses adequacy, stability, and certainty in taxation and revenue flows. This principle asserts that revenues should be sufficient to cover anticipated government expenditures, should be stable in growth and not subject to unpredictable fluctuations, and should provide certainty with respect to the financial planning of individuals and businesses.

Tax Structure Trends in Montana

The six charts on the next three pages provide a graphic illustration of Montana's general tax structure. Using tax collection data from fiscal year 1984 through 2000, the charts show how Montana's tax structure has changed over time. For most states, the tax structure is typically characterized as a "three-legged stool" consisting of income, property, and sales taxes. In Montana, the sales tax leg of this typical tax structure is comprised of natural resource taxes (e.g., coal, oil, and natural gas severance taxes) and selective sales taxes (e.g., cigarette and alcoholic beverage taxes). Income taxes include taxes levied on corporations as well as individuals; property taxes include state and local property tax levies.

The four tax categories represented on the six charts on the following pages are consistently comprised of these items:

Property Taxes

The Property Tax category includes:

- Property Taxes
- All S.I.D. and R.I.D. Amounts
- All Fees Paid on Property

Income Taxes

The Income Taxes category includes:

- Individual Income Taxes
- Corporate License Taxes

Natural Resource Taxes

The Natural Resources taxes category includes:

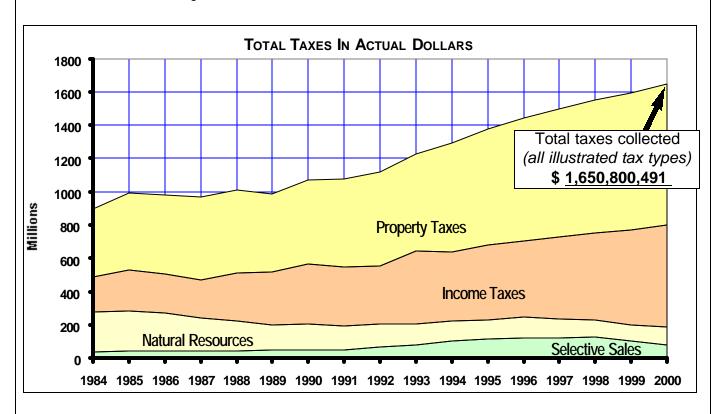
- Coal Severance Tax
- Coal Gross Proceeds Tax
- Oil and Natural Gas Production Tax
- Metalliferous Mines License Tax
- Metal Mines Gross Proceeds Tax
- Miscellaneous Mines Net Proceeds Tax
- Resource Indemnity and Groudwater Assessment Act (RIGWAT)
- Cement/Gypsum Tax
- Electrical Energy Production Tax

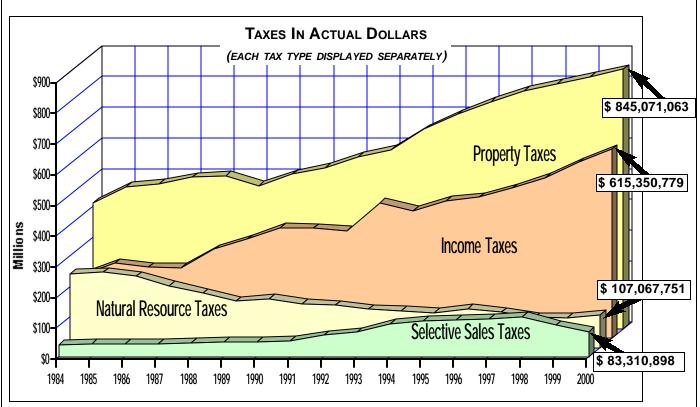
Selective Sales Taxes

The Selective Sales Taxes category includes:

- Liquor Excise Tax
- Liquor License Tax
- Beer and Wine Tax
- Old Fund Liability Tax
- Inheritance Tax
- Lodging Facility Use Tax
- Telecommunications License
- Nursing Bed Tax
- Public Service Regulation Tax
- Tobacco Products Tax
- Statewide 911 Fee
- Contractor's Gross Receipts Tax
- Consumer Counsel Tax
- Other Taxes

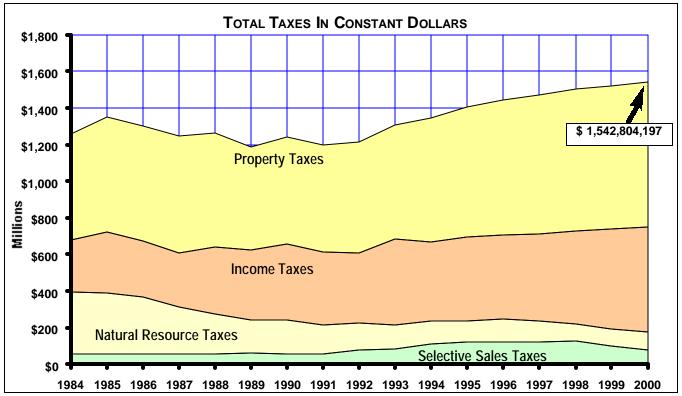
The first two charts show the change in taxes over time in *actual* dollars. These dollars are NOT adjusted for any effects due to inflation. The first chart shows growth in total taxes; the second chart shows how each component of total tax dollars has changed over time.

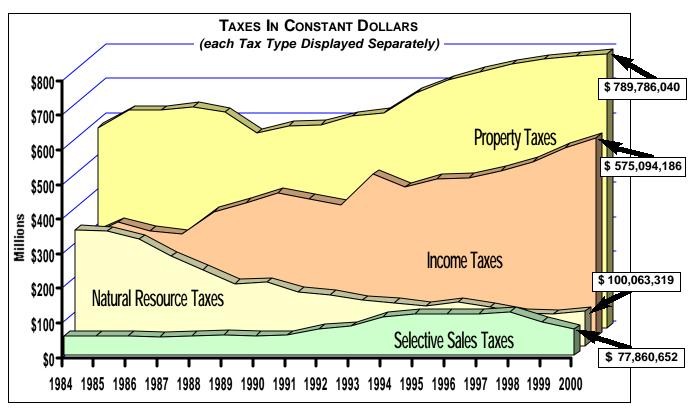




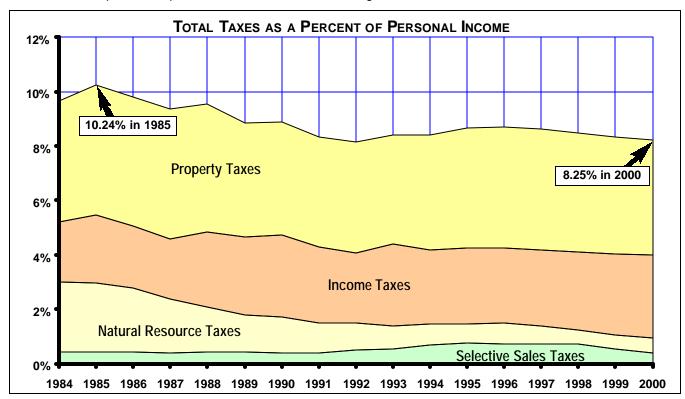
10 TAX STRUCTURE (continued)

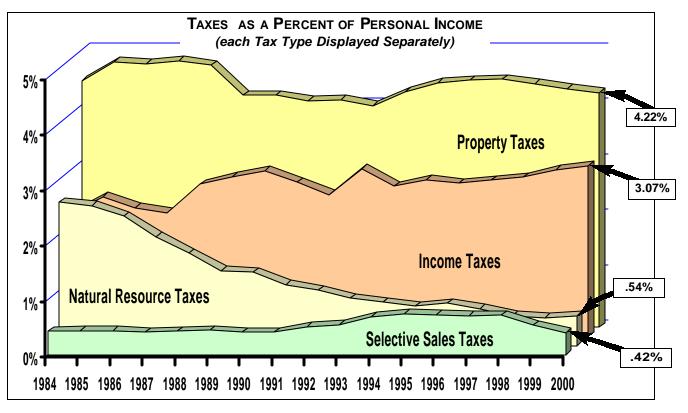
The next two charts show the change in taxes over time in constant 1996 dollars. These dollars, often referred to as "real" dollars, have been adjusted to remove the effects of inflation. The charts show the change in each component of the tax structure.





The final two charts show actual taxes as a percent of Montana total personal income (TPI). The chart can be viewed as a general reflection of the share of total economic activity consumed by taxes in each year. Since 1984, total taxes as a percent of personal income have been as high as 10.24% in 1985, and as low as 8.25% in 2000.





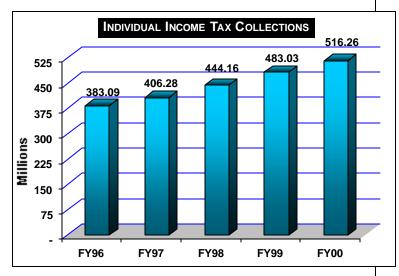
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100-002_012 100-002_013 100-002_013 100-002_014	5 366,445,198 149,816,713 516,261,911 99,772,150 35,469,791 - 1,322,534 4,704,574 4,704,574 1,322,534 4,704,574 1,362,234 1,766,271 19,038,785 11,766,271 19,038,785 1,705,093 6,054,947 2,309,137 2,104,387 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 2,162,223 1,258,887 12,673,526 24,932,413	\$ 366,445,198 149,816,713 516,261,911 99,772,150 - 11,362,742 - 1,322,534 4,704,574 52,859,641 61,082,845 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,706,093 6,064,947 2,309,137 2,042,241 3,145,387 2,100,600 2,637,532 828,183 934,826 183,162 143,688,872 12,673,526 24,932,413	Individual Income Tax						2
Color Colo	149,816,713 516,261,911 99,772,150 35,469,791 - 11,362,742 1,322,534 4,704,574 4,704,574 5,859,641 61,082,845 1,892,208 11,766,271 1,992,208 1,892,208 1,892,208 1,892,208 1,766,033 6,054,947 2,309,137 2,162,223 2,100,600 2,637,532 828,183 934,826 143,688,872 12,258,887 12,258,887 12,673,526 24,932,413 8837,514,987	149,816,713 516,261,911 99,772,150 35,469,791 - 1,322,534 4,704,574 1,322,534 4,704,574 1,322,534 4,704,574 1,322,634 1,322,634 1,322,634 1,766,274 1,766,274 1,766,299 6,366,299 4,829,002 1,766,299 6,366,299 6,366,299 6,366,299 7,490,590 6,368,299 1,706,093 6,064,947 2,309,137 2,100,600 2,3637,532 828,183 934,826 183,162 143,688,872 12,673,526 24,932,413	Income Tax Withheld	\$ 278,399,600					
S82,001-612 400,275,740 444,160,726 483,001,669 616,261,911 T5,761,961 81,999,138 77,928,498 89,624,690 99,772,150 T4,47,261 14,47,261 1,346,140 1,136,240 1,371,739 1,322,742 S22,633 14,412,006 1,346,140 1,136,240 1,371,739 1,322,742 S82,633 1,346,143 1,346,140 1,346,140 1,371,739 1,322,742 S82,633 1,346,143 1,346,140 1,346,140 1,326,144 S82,633 1,346,140 1,346,140 1,326,140 1,326,144 S82,634 1,346,140 1,346,140 1,326,140 1,326,140 S82,634 1,346,140 1,326,139 1,000,184 1,136,140 1,136,140 S82,634 1,326,140 1,326,140 1,326,140 1,326,140 S82,634 1,326,140 1,326,140 1,326,140 1,326,140 1,326,140 S82,644 1,326,140 1,326,140 1,326,140 1,326,140 1,326,140 S82,644 1,326,140 1,326,140 1,326,140 S82,744 1,326,140 1,326,140 1,326,14	516,261,911 99,772,150 35,469,791 - 11,362,742 1,322,534 4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,766,271 19,038,785 11,766,299 6,366,299 6,366,299 6,366,299 7,705,093 6,054,947 2,162,223 2,100,600 2,637,532 828,183 934,826 143,688,872 12,258,887 12,673,526 24,932,413 8837,514,987	516,261,911 99,772,150 35,469,791 - 11,362,742 1,322,534 4,704,574 52,859,641 61,082,845 11,766,271 19,038,785 11,766,271 19,038,785 11,766,299 6,366,299 6,366,299 4,829,002 1,766,093 6,064,947 2,309,137 2,100,600 2,3637,532 828,183 934,826 183,162 143,688,872 12,673,526 24,932,413	Income Tax All Other	104,692,012	93,062,097	105,871,251	128,881,386	149,816,713	
1,000,100 1,00	99,772,150 35,469,791 - 11,362,742 1,322,534 4,704,574 52,859,641 52,859,641 11,766,271 19,038,785 11,119,551 1,90,38,785 11,119,551 2,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,367,941 3,145,387 2,162,223 2,100,600 2,637,535 2,100,600 2,637,535 12,568,887 12,258,887 12,258,887	99,772,150 35,469,791 - 11,362,742 1,322,634 4,704,674 62,859,641 19,038,785 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,361,23 2,100,600 2,637,535 12,258,887 12,258,887 12,258,887	Subtotal	383,091,612	406,275,740	444,160,729	483,031,569	516,261,911	7
36,260,949 37,740,212 36,045,243 36,767,488 36,468,781 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,417,381 1,412,006 1,413,412,4131 1,414,413,41 1,417,413 1,417,41,41 1,417,381 1,417,381 1,412,264 1,417 1,417,381 1,417,381 1,412,264 1,417 1,417,381 1,417,381 1,417,381 1,412,264 1,417 1,417,381 1,4	35,469,791 - 11,362,742 - 1,322,534 - 4,704,574 - 52,859,641 - 1,106,271 - 1,10,551 - 1,119,551 - 1,119,551 - 1,119,551 - 1,10,38,785 - 1,119,551 - 1,26,38,785 - 1,705,093 - 6,054,947 - 2,309,137 - 2,309,137 - 2,309,137 - 2,309,137 - 2,62,223 - 2,100,600 - 2,637,532 - 143,688,872 - 12,258,887 - 12,258,887 - 12,258,887 - 12,673,526 - 24,932,413 - 3,837,514,987	35,469,791 - 11,362,742 - 1,322,534 - 4,704,674 - 52,859,641 - 61,082,845 - 1,892,208 - 11,766,271 - 19,038,785 - 11,766,271 - 19,038,785 - 11,765,093 - 6,366,299 - 4,829,002 - 1,705,093 - 6,054,947 - 2,309,137 - 2,309,137 - 2,042,241 - 3,145,387 - 2,100,600 - 2,637,535 - 12,673,526 - 24,932,413 - 5,837,514,987 - 12,673,526 - 24,932,413	Corporation License Tax	75,761,891	81,999,138	77,928,498	89,624,560	99,772,150	_ A)
826.583	35,469,791 - 11,362,742 - 1,322,534 - 4,704,674 - 52,859,641 - 1,106,271 - 1,1	35,469,791 - 11,362,742 1,322,534 4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,766,271 19,038,785 11,705,093 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,042,241 3,145,387 2,100,600 2,637,535 12,573,526 24,932,413	Natural Resources Taxes (State)					New York County County County	(;
1,417,361 1,417,361 1,418,066 1,418,	- 11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,042,241 3,145,387 2,162,223 2,100,600 2,637,532 828,183 934,826 143,688,872 12,258,887 12,258,887 12,673,526 24,932,413	- 11,362,742 1,322,534 4,704,574 52,859,641 61,082,845 11,766,271 19,038,785 11,766,271 11,766,299 4,829,002 1,705,093 6,054,947 2,309,137 2,042,241 3,145,387 2,100,600 2,637,532 828,183 934,826 12,563,632 12,563,632 12,673,526 24,932,413	Coal Severance Tax	36,260,949	37,740,212	35,045,243	36,767,488	35,469,791	Sī
825,683	- 11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,064,947 2,162,223 2,100,600 2,637,532 828,183 934,826 183,162 143,688,872 12,673,526 24,932,413	- 11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,766,271 1,706,093 6,366,299 4,829,002 1,706,093 6,064,947 2,309,137 2,042,241 3,145,387 2,100,600 2,637,532 828,183 934,826 12,588,872 12,573,526 24,932,413	Oil Severance Tax	11,417,361	90		•	90	ΓR
825.883 16.004,744 11,185.290 7,505,617 11,1362,742 1.322,634 1.3361,177 1,345,199 1.379,111 1.271,739 1.322,634 1.322,634 6.208,207 59,738,719 6.2,465,253 6.2,738,719 6.2,465,253 6.2,266,641 6.2,268,253 6.2,269,641 6.2,266,253 6.2,269,637 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,265,347 1.2,269,347 1.2,269,347 1.2,269,347 1.2,269,347 1.2,269,347 1.2,269,347 1.2,269,347 1.2,260,347 1.2,269,347 1.2,26	11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 11,766,271 19,038,785 11,766,271 19,038,785 11,766,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,364,947 2,309,137 2,162,223 2,100,600 2,637,532 828,183 934,826 183,162 143,688,872 12,258,887 12,673,526 24,932,413	11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,766,271 19,038,785 11,706,093 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,309,137 2,309,137 2,100,600 2,637,535 12,258,887 12,258,887 12,673,526 24,932,413	Natural Gas Severance Tax	1,412,006	100			e e	U
3.351,177 1,345,199 1,339,111 1,271,329 1,122,534 1,122,534 6,1208,207 6,941,131 4,048,64 6,139,114 1,271,329 1,122,534 1,122,534 6,1208,641 6,0208,207 6,947,330 6,1268,342 6,1204,867 6,2869,641 1,204,347 6,264,476 6,1268,342 6,1244,867 6,1246,347 1,104,641 1,104,64	11,362,742 1,322,534 4,704,574 52,859,641 61,082,845 11,786,271 19,038,785 11,766,299 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,366,299 2,309,137 2,145,387 2,162,223 2,162,223 2,162,223 2,162,223 2,163,526 183,162 143,688,872 12,258,887 12,673,526 24,932,413	11,362,742 1,322,534 4,704,674 52,859,641 61,082,845 11,766,271 19,038,785 11,766,271 19,038,785 11,706,093 6,366,299 4,829,002 1,706,093 6,366,299 4,829,002 1,706,093 6,366,299 4,829,002 1,706,093 6,054,947 2,309,137 2,100,600 2,637,535 12,653,535 12,673,526 24,932,413	Oil and Gas Producer's P&L Tax	825,583	e	5			СТ
3,351,177 1,345,199 1,379,111 1,1271,739 1,322,534 1,322,534 1,322,534 1,327,699 1,379,114 1,271,739 1,322,534 1,324,560 1,246,524 1,326,347 1,326	1,322,534 4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,366,299 2,309,137 2,162,223 2,100,600 2,637,532 828,183 934,826 183,162 12,268,887 12,268,887 12,673,526 24,932,413	1,322,534 4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 6,064,947 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,309,137 2,463,887 12,673,526 24,932,413	Oil and Gas Production Tax	•	16,004,744	11,185,290	7,505,617	11,362,742	UI
60,2465,263 62,788,719 61,687,343 61,244,867 62,806,041 60,208,207 62,806,041 61,246,867 62,806,041 62,976,826 62,976,976	4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,042,241 3,145,387 2,162,223 2,162,223 2,162,223 2,162,223 2,163,526 183,152 12,568,887 12,258,887 12,258,887 12,673,526 24,932,413	4,704,574 52,859,641 61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,36,299 4,829,002 1,705,093 6,054,947 2,309,137 2,042,241 3,145,387 2,100,600 2,637,532 12,578,887 12,258,887 12,258,887 12,673,526 24,932,413	Resource Indemnity Trust Tax	3,351,177	1,345,199	1,379,111	1,271,739	1,322,534	RE
60,208,207 69,738,719 61,587,343 61,244,867 62,859,641 62,466,263 62,736,866 62,976,826 69,826,218 61,082,846 46,264,476 49,770,900 52,660,637 28,722,320 1,892,208 12,969,137 13,267,374 13,244,560 12,266,347 11,796,271 12,969,137 40 14,662,382 16,723,41 6,036,769 11,119,621 2,101,933 6,046,081 5,773,341 6,036,769 11,119,621 2,520,407 3,849,052 4,401,728 4,618,43 4,829,002 6,579,620 6,572,123 6,200,413 6,713,57 6,064,947 1,579,620 6,572,123 16,200,413 6,713,57 6,064,947 1,579,620 1,770,2313 1801,084 1,181,797 1 2,042,241 2,100,369 1,770,201 1,801,094 1,817,397 2,102,203 1,272,869 1,240,407 1,811,938 1,1247,508 828,133 1,578,040 1,272,869 1,240,407 1,811,39 1 1,247,508 828,133 1,509,464 11,074,324 11,391,047 1,281,888,872 1,172,004,543 11,074,324 11,401,392 11,294,640 11,204,284 11,191,104 11,1191,104 121 11,074,324 11,140,392 11,204,543 11,074,324 11,401,392 11,204,543 11,074,324 11,401,392 11,204,543 11,074,324 11,401,392 11,204,543 11,074,324 11,401,392 12,334,616 22,339,610 22,339,	52,859,641 61,082,845 11,786,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,366,299 4,829,002 1,705,093 1,705,093 2,145,387 2,162,223 2,100,600 2,637,532 828,183 934,826 183,162 143,688,872 12,673,526 24,932,413	24 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Metalliferous Mines License Tax	6,941,131	4,648,564	3,977,699	5,700,013	4,704,574	
62,466,263 62,736,886 62,978,826 69,826,218 61,082,845 46,265,447 49,770,930 52,660,637 28,722,320 1,892,208 12,986,137 13,267,374 13,244,560 12,266,347 11,766,271 15,404,110 14,562,382 15,726,605 18,301,680 110,038,785 11,119,651	61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,306,137 2,042,241 3,145,387 2,162,223 2,162,223 2,162,223 2,162,223 1,705,093 6,054,947 2,308,183 934,826 183,152 183,152 12,578,887 12,673,526 24,932,413	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Subtotal	60,208,207	59,738,719	51,587,343	51,244,857	52,859,641	(C
62,465,263 62,736,866 62,976,826 59,826,218 61,082,945 46,246,245 49,770,930 52,660,637 28,722,320 1,992,208 1,224,475 49,770,930 52,660,637 12,266,347 11,766,271 1,5404,110 14,662,382 15,726,605 18,301,680 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,661 11,119,61	61,082,845 1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,042,241 3,145,387 2,100,600 2,637,532 834,826 183,152 143,688,872 12,573,526 24,932,413 8,837,514,987	10 11 11 12 12 12 12 12 12 13 14 14 15 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Other Taxes, Licenses and Services						or
45.264,476 49,770,930 52,860,637 28,722,320 1,892,208 12,999,137 13,297,374 13,244,560 12,285,347 11,786,271 14,562,382 15,728,695 12,285,347 11,786,271 14,786,271 10,008,443 10,773,706 11,118,561 11,118,561 11,786,271 10,008,443 10,773,706 11,118,561 11,18,562 11,1	1,892,208 11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,052,241 3,145,387 2,162,223 2,100,600 2,637,532 828,183 934,826 183,152 143,688,872 12,573,526 24,932,413 8,837,514,987	+ + + + + + + + + + + + + + + + + + +	Unemployment Insurance Tax	62,465,253	62,735,866	62,976,826	59,826,218	61,082,845	ntir
12.969,137 13.267,374 13.244,560 12.265,347 11,766,271 15,404,110 14,662,382 16,726,605 18,301,680 19,098,785 19,109,24 9,609,673 10,008,143 10,773,706 11,119,561 11,119,561 19,109,24 9,609,673 10,008,143 10,773,706 11,119,561 19,098,785 11,119,561 19,009,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,143 10,008,144 10,008,143 10,008,144 10,0	11,766,271 19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,052,241 3,145,387 2,162,223 2,100,600 2,637,532 828,183 934,826 183,152 143,688,872 12,588,887 12,573,526 24,932,413	11 14 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16	Old Fund Liability Tax**	45,254,475	49,770,930	52,650,637	28,722,320	1,892,208	าน
15,404,110 14,562,382 15,726,605 18,301,680 19,038,785 1,119,561 19,173,706 11,119,561 11,119,561 19,173,706 11,119,561 11,119,561 19,038,785 11,119,561 19,038,785 11,119,561 19,038,785 11,119,561 19,038,785 11,119,561 19,038,781 19,009 11,119,561 19,009,137 1,191,691 19,0369 11,719,662 11,719,662 19,038,611 19,009 11,212,899 11,719,692 11,719,692 11,719,692 11,719,692 11,719,693 11	19,038,785 11,119,551 3,490,590 6,366,299 4,829,002 1,705,093 6,054,947 2,309,137 2,145,287 2,145,287 2,162,223 2,100,600 2,637,532 824,83 934,826 183,152 12,58,887 12,58,887 12,58,887 12,58,887 24,932,413	91 + 4 + 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cigarette Tax	12,969,137	13,267,374	13,244,550	12,265,347	11,766,271	ea
9,197,924 9,609,673 10,008,143 10,773,706 11. - 3,520,407 3,849,052 4,401,728 4,618,433 4,1 1,915,092 1,780,150 2,164,289 2,383,611 2,2100,369 1,270,313 1,801,084 1,817,971 2,100,369 1,272,869 1,240,407 1,81,269,3617 1,81,269,3617 1,81,269,3617 1,81,269,3617 1,81,269,3617 1,81,40,392 2,33,76,660 2,41,394,940 1,2,094,648 1,1,074,324 1,1,440,392 2,33,76,660 2,44,392,440 1,1,074,324 1,1,1,140,392 2,33,76,660 2,44,392 1,33,8616 3,576,660 3,44,4741 \$\$,837,	11	11	Inheritance Tax (Net)	15,404,110	14,562,382	15,726,605	18,301,680	19,038,785)
5,711,933 6,046,081 6,773,341 6,036,769 3. 3,520,407 3,849,052 4,401,728 4,618,433 4,1018,092 1,780,160 2,164,289 2,383,511 2,2100,359 1,779,313 1,801,084 1,817,397 2,100,359 1,240,407 1,831,638 1,1247,508 2,102,383,717 1,821,63 1,1247,508 1,240,407 1,821,63 1,1247,508 1,240,407 1,821,63 1,1247,508 1,1240,407 1,821,63 1,1247,508 1,1240,407 1,821,63 1,1247,508 1,1240,407 1,821,63 1,1247,608 1,1240,407 1,831,638 1,1247,508 1,1240,407 1,831,638 1,1247,508 1,1240,407 1,831,638 1,1247,508 1,1240,407 1,1394,940 1,12085,603 1,12,094,543 1,1074,324 1,1440,332 2,3,976,650 2,44,371,432,332 2,3,976,650 2,44,371,432,332 3,2084,424 1,1344,324 1,1440,332 3,3976,650 2,44,371,134,404 1,1074,324 1,1440,332 2,3,976,650 2,44,371,134,404 1,1074,324 1,1440,332 2,3,976,650 2,44,371 3,831,632 3,2084,471 3,831,632 3,3976,650 3,977,972 3,978,672 3,978,672 3,	6 9 4 + 1 0 2 2 2 2 2 2 2 2 3 2 4 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	6. 0. 4. 4. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	Lodging Facility Use Tax	9,197,924	9,509,673	10,008,143	10,773,706	11,119,551	
3,520,407 3,849,052 4,401,728 4,618,433 4,618,433 4,191,612 4,618,433 4,618,619,619,619 4,618,619,619 4,618,618,619 4,618,619,619 4,618,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,619,619 4,618,618,619,619 4,618,618,619,619 4,618,618,619 4,618,618,619,619 4,618,619,619 4,618,618,619,619 4,618,618,618,618,618,618,618,618,61	6 4 + 1 6 9 9 9 9 9 7 1 1 2 4 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	0 4 + 1 4 4 3 2 2 4 5 6 6 7 4 4 6 6 6 7 4 6 6 7 6 7 6 7 6 7 6	Telephone Livense Tax	5,711,933	6,045,081	5,773,341	6,036,769	3,490,590	
3,520,407 3,849,052 4,401,728 4,618,433 4,41,728 6,579,520 6,572,123 6,200,413 6,713,357 6,1,916,092 1,780,150 2,154,289 2,383,511 2,21,00,359 1,719,562 3,666,571 2,868,094 3,320,401 2,21,00,359 1,241 1,963,791 2,290,944 3,320,401 2,220,944 3,320,401 2,220,944 3,320,401 2,220,944 3,320,401 2,220,944 3,320,401 2,220,944 3,320,401 2,220,944 3,320,401 2,22,988,763 683,777 728,017 728,017 779,809 877,935 683,777 779,809 17,240,407 779,809 17,240,900 17,200,89 17,279 170,899 17,295,935 17,200,897 17,200,4543 11,191,611 11,0260,292 11,394,940 11,191,611 11,024,518 11,074,324 11,440,392 11,891,047 12,039,650 3 12,3976,970 3 12,3976,970 3 12,3976,970 3 12,3976,970 3 12,3976,970 3 12,3976,970 3 12,3976,970 3 12,9976	4 + 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 + 1 + 4 + 4 + 4 + 4 + 4 + 4 + 4 + 4 +	Telecommunications Excise Tax	1	1	10 10 10 10 10 10 10 10 10 10 10 10 10 1	1	6,366,299	
1. 6,579,620 6,572,123 6,200,413 6,713,357 6,11,916,092 1,780,150 2,154,289 2,383,511 2, 1,916,092 1,780,150 2,154,289 2,383,511 2, 2,100,359 1,719,562 3,866,571 2,868,094 3,320,401 2, 1,621,441 1,963,791 2,290,944 3,320,401 2, 1,621,441 1,963,791 2,290,944 3,320,401 2, 1,272,859 1,240,407 1,831,638 1,247,508 877,935 815,801 172,004,543 182,693,517 188,126 11,891,047 12,094,518 11,074,324 11,440,392 11,891,047 12,094,841 \$\$714,362,382 \$\$\$752,041,730 \$\$\$\$782,988,867 \$\$\$809,484,741 \$\$837,	+ + + + + + + + + + + + + + + + + + +	143 143 143 143 143 143 143 143 143 143	Electrical Energy Tax	3,520,407	3,849,052	4,401,728	4,618,433	4,829,002	
6,579,620 6,572,123 6,200,413 5,713,357 6,1 1,915,092 1,780,150 2,154,289 2,383,511 2,1,579,547 1,702,313 1,801,084 1,817,971 2,2,100,359 1,719,562 3,666,571 2,868,094 3,20,401 2,1,621,441 1,963,791 2,290,944 3,320,401 2,1,272,859 1,240,407 1,831,638 1,247,508 2,688,094 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,058,771 2,868,094 3,320,401 2,088,771 2,868,094 3,320,401 2,088,771 2,868,094 3,320,401 2,088,771 2,004,543 182,693,517 186,476,965 114,891,047 12,034,940 11,074,324 11,074,324 11,1074,324 3,320,401 2,33976,650 3,320,404 12,035,232 3,328,713 \$714,352,382	6 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	143 24,00 22,00 20 20 20 20 20 20 20 20 20 20 20 20 2	Wholesale Energy Transaction Tax	1	1		1	1,705,093	
1,915,092 1,780,150 2,154,289 2,383,511 2, 2,100,359 1,779,562 3,666,571 2,868,094 3,320,401 2, 2,100,359 1,719,562 3,666,571 2,868,094 3,320,401 2, 780,125 6,309,000 2,054,244 2,074,000 2, 1,272,859 1,240,407 1,831,638 1,247,508 2, 598,763 683,717 728,017 570,089 877,935 1,247,697 1,881,26 1,89,766 1,43, 1,191,611 1,0,260,292 11,394,940 12,095,603 12,1334,616 22,835,332 2,3976,650 24,94	144 24.93 837.	24.02 24.02 24.03	Nursing Facility Bed Tax	6,579,620	6,572,123	6,200,413	5,713,357	6,054,947	
1,579,547 1,702,313 1,801,084 1,817,971 2, 2,100,369 1,719,562 3,666,571 2,868,094 3,320,401 2, 780,125 6,309,000 2,054,244 2,074,000 2, 780,125 6,309,000 2,054,244 2,074,000 2, 780,125 6,309,000 2,054,244 2,074,000 2, 780,125 683,717 728,017 570,089 877,935 815,801 781,279 779,809 877,935 172,004,543 182,693,517 186,476,965 161,607,105 143, 172,004,543 11,074,324 11,440,392 11,891,047 12,12,23,286,129 2,1334,616 22,835,332 2,3976,650 24,947,741 \$837,74 \$83	24 12 12 12 12 12 12 12 12 12 12 12 12 12	24.9 24.9 24.9 24.9 24.9	Public Service Regulation Tax	1,915,092	1,780,150	2,154,289	2,383,511	2,309,137	
2,100,369 1,719,662 3,666,571 2,868,094 3,20,401 2,780,126 6,309,000 2,054,244 2,074,000 2,780,126 6,309,000 2,054,244 2,074,000 2,780,126 6,309,000 2,054,244 2,074,000 2,780,126 2,780,126 1,247,508 1,247,508 1,247,508 1,247,508 1,247,508 1,247,508 1,24,240 1,247,508 1,247,240 1,247,240 1,247,240 1,247,240 1,247,240 1,247,240 1,247,240 1,247,240 1,247,241 1,240,392 1,346,16 2,2835,332 2,3976,650 2,49376 1,1440,392 1,347,741 1,347,341 1,347,74	143 143 143 143 143 143 143 143 143 143	22, 143, 143, 143, 143, 143, 143, 143, 143	Tobacco Products Tax	1,579,547	1,702,313	1,801,084	1,817,971	2,042,241	
1,621,441 1,963,791 2,290,944 3,320,401 2, 780,125 6,309,000 2,064,244 2,074,000 2, 1,272,859 1,240,407 1,831,638 1,247,508 2, 598,763 683,717 728,017 570,089 877,935 172,004,543 182,693,517 186,476,965 161,607,105 143, 172,004,543 172,004,543 11,074,324 11,440,392 2,3976,650 24,949 12, 23,286,129 21,334,616 \$782,988,867 \$809,484,741 \$837,	143. 143. 124.9	143. 143. 24,937.	Emergency Telephone 911 System	2,100,359	1,719,562	3,666,571	2,868,094	3,145,387	
780,125 6,309,000 2,054,244 2,074,000 2,054,244 1,2074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,054,244 2,074,000 2,059,3717 728,017 728,017 778,019 877,935 172,004,543 182,693,517 186,476,965 161,607,105 143, 172,094,518 11,074,324 11,440,392 11,891,047 12,122,3286,129 21,334,616 22,835,332 23,976,650 24,945	143. 143. 122. 24,9	143. 143. 24,9	Contractor's Gross Receipts Tax	1,621,441	1,963,791	2,290,944	3,320,401	2,162,223	
1,272,859 1,240,407 1,831,638 1,247,508 2, 598,763 683,717 728,017 570,089 877,935 87	143. 12, 24,9	143. 121. 24,9	RailCarTax	780,125	6,309,000	2,054,244	2,074,000	2,100,600	
598,763 683,717 728,017 570,089 815,801 781,279 779,809 877,935 217,697 200,817 188,126 189,766 172,004,543 182,693,517 186,476,965 161,607,105 143, 172,094,518 11,074,324 11,440,392 11,891,047 12,1334,616 22,835,332 23,976,650 24,9 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ \$809,484,741 \$ 837,	143. 12. 24,9	143. 12. 24,9 837.	Abandoned Property	1,272,859	1,240,407	1,831,638	1,247,508	2,637,532	
815,801 781,279 779,809 877,935 217,697 200,817 188,126 189,766 189,766 172,004,543 182,693,517 186,476,965 161,607,105 143, 12,094,518 11,074,324 11,440,392 11,891,047 12,1334,616 22,835,332 23,976,650 24,9	143, 12, 24,9	143, 12, 24,9	Telecommunications Service Fee	598,763	683,717	728,017	680'029	828,183	
217,697 200,817 188,126 189,766 143,766 172,004,543 182,693,517 186,476,965 161,607,105 143, 1Tax Receipts 11,191,611 10,260,292 11,394,940 12,085,603 12, 23,286,129 21,334,616 22,835,332 23,976,650 24,9 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$ 837,	143, 12, 24,9	143. 121. 24,9	Consumer Counsel Tax	815,801	781,279	779,809	877,935	934,826	
172,004,543 182,693,517 186,476,965 161,607,105 17ax Receipts 11,191,611 10,260,292 11,394,940 12,085,603 12,094,518 11,074,324 11,440,392 11,891,047 23,286,129 21,334,616 22,835,332 23,976,650 3 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ \$809,484,741 \$			Other Taxes, Licenses and Services	217,697	200,817	188,126	189,766	183,152	
11.191.611 10.260.292 11.394,940 12.085,603 12.094,518 11.074,324 11.440,392 11.891.047 23,286,129 21,334,616 22,835,332 23,976,650 2 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$ 8	74 8	74 8	Subtotal	172,004,543	182,693,517	186,476,965	161,607,105	143,688,872	
(to GF), and Tax Receipts 11,191,611 10,260,292 11,394,940 12,085,603 Taxes 12,094,518 11,074,324 11,440,392 11,891,047 23,286,129 21,334,616 22,835,332 23,976,650 2 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$ 8	N 0	N 8	Liquor Taxes, Profits, and Licenses						
Taxes 12,094,518 11,074,324 11,440,392 11,891,047 23,286,129 21,334,616 22,835,332 23,976,650 2 3 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$ 8	74 8	74 0	Liquor Profits, Licenses (to GF), and Tax Receipts	11,191,611	10,260,292	11,394,940	12,085,603	12,258,887	
23,286,129 21,334,616 22,835,332 23,976,650 \$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$			Liquor, Beer, and Wine Taxes	12,094,518	11,074,324	11,440,392	11,891,047	12,673,526	
\$ 714,352,382 \$ 752,041,730 \$ 782,988,867 \$ 809,484,741 \$			Subtotal	23,286,129	21,334,616	22,835,332	23,976,650	24,932,413	
	SOUTCE: LFD Revenue Proffee Raport SSAS 1999, SASHAS 1900, etc.	Source: LFD Revenue Profile Rainet 5848 1999, SASHRS 1000, etc.	TOTAL COLLECTIONS	ll ll	1	ll ll		- 11	

Montana Department of Revenue prepared by the Tax Policy and Research Team INCOME TAXES 13

Individual Income Tax

The income tax is Montana's largest source of state tax revenue. It is collected at rates ranging from 2% to 11% of taxable income. Revenue from the income tax is distributed 100% to the General Fund.

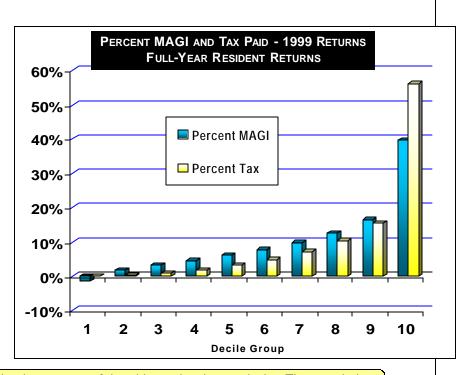
Income Ta	x Collections
FY1996	\$ 383,091,612
FY1997	\$ 406,275,740
FY1998	\$ 444,160,729
FY1999	\$ 483,031,569
FY2000	\$ 516,261,911



Since 1981, Montana's income tax has been indexed to changes in the Consumer Price Index

(CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. During tax year 1999, the Department of Revenue processed 437,443 returns, 268,616 of which were refunds with an average refund of \$361.37. (MCA 15-30-101, et. seq.)

1999 Montana Adjusted Gross Income Limits for Decile Groups					
Decile Group	Lower <u>Limit</u>	Upper <u>Limit</u>			
1	under	\$ 3,235			
2	\$ 3,236	\$6,471			
3	\$ 6,472	\$ 9,905			
4	\$ 9,906	\$13,610			
5	\$13,611	\$17,683			
6	\$17,684	\$22,465			
7	\$22,466	\$28,616			
8	\$28,617	\$36,751			
9	\$36,752	\$50,508			
10	\$50,509	and over			



Decile Grouping - Decile grouping is a very useful tool in tax burden analysis. The population is divided into ten equal groups by income level. Group 1 is the 10% of the population with the lowest incomes, while group 10 represents the 10% of the population with the highest incomes.

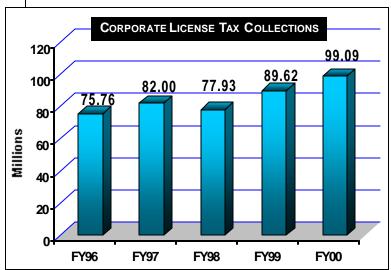
Montana Individual Income Tax Comparison of Return Data, Full-Year Residents 1998 vs. 1999

		1998		1999	Difference	in Total
Item of Information	Count	<u>Total</u>	Count	<u>Total</u>	<u>Absolute</u>	Percent
Exemptions			070 100		A 5.070	4.0=0/
Taxpayer exemptions	368,367	\$ 428,059	373,468	\$ 433,935	\$ 5,876	1.37%
Spouse exemptions	169,598	193,718	169,564	193,902	184	0.09%
Dependent exemptions	124,504	223,521	124,794	222,121	(1,400)	-0.63%
Handicapped children exemptions	1,033	1,070	1,439 469 447	1,486	416 5 076	38.88%
Total Exemptions	459,441	\$ 846,368	468,417	\$ 851,444	\$ 5,076	0.60%
Income Items						
Wages, salaries, tips, etc.	357,999	\$ 7,730,368,021	364,440	\$ 8,026,893,371	\$ 296,525,350	3.84%
Interest income	284,971	621,815,058	284,686	602,599,181	(19,215,877)	-3.09%
Dividend income	135,770	312,283,165	143,502	340,080,522	27,797,357	8.90%
Net business income	73,782	584,177,538	73,496	599,188,613	15,011,075	2.57%
Capital gain or (loss)	124,800	1,060,173,721	131,877	1,115,780,493	55,606,772	5.25%
Supplemental gain or (loss)	18,364	47,856,022	17,932	44,390,511	(3,465,511)	-7.24%
Rents, royalties & partnerships	85,866	709,340,064	86,496	813,249,932	103,909,868	14.65%
Net farm income	23,433	(135,308,642)	23,108	(75,241,136)	60,067,506	44.39%
Taxable social security	36,163	202,846,234	38,421	219,827,699	16,981,465	8.37%
Taxable IRA's, pensions & annuities		1,021,092,250	0	1,107,480,754	86,388,504	8.46%
Taxable individual retirement acc'ts	- , -	203,153,165	29,842	231,811,599	28,658,434	14.11%
Taxable pensions & annuities	72,559	817,939,085	74,765	875,669,155	57,730,070	7.06%
Other income	130,682	(37,887,126)	130,881	(56,774,241)	(18,887,115)	49.85%
Total Income	458,733	\$ 12,116,756,305	467,700	\$ 12,737,475,699	\$ 620,719,394	5.12%
IRA/Keogh/Self-empl. deductions	94,340	\$ 175,234,786	97,072	\$ 194,438,545	\$ 19,203,759	10.96%
Federal Adjusted Gross Income	458,693	\$ 11,941,521,519	467,654	\$ 12,543,037,154	\$ 601,515,635	5.04%
Additions						
Interest on local gov't bonds	17,058	\$ 44,527,459	16,937	\$ 43,585,248	\$ (942,211)	-2.12%
Federal income tax refunds	94,831	139,866,072	112,505	178,192,772	38,326,700	27.40%
Other additions	20,862	151,956,782	22,493	166,514,861	14,558,079	9.58%
Total Additions	121,662	\$ 336,350,313	138,405	\$ 388,292,881	\$ 51,942,568	15.44%
FAGI Plus Additions	458,811	\$ 12,277,871,832	467,775	\$ 12,931,330,035	\$ 653,458,203	5.32%
Reductions						
Capital gains exclusion	1,357	\$ 5,021,416	974	\$ 3,538,351	\$ (1,483,065)	-29.53%
Elderly interest exclusion	60,998	46,975,919	61,700	46,033,716	(942,203)	-2.01%
Savings bonds interest exclusion	40,455	88,525,656	40,268	85,520,376	(3,005,280)	-3.39%
Exempt retirement income	42,206	153,154,815	42,680	155,172,531	2,017,716	1.32%
Unemployment compensation	25,577	47,098,989	24,052	48,969,054	1,870,065	3.97%
Medical savings accounts	2,048	4,126,187	2,566	5,327,000	1,200,813	29.10%
Family education savings accounts		1,209,572	717	1,814,909	605,337	50.05%
First-time home buyers accounts	267	600,962	304	791,828	190,866	N/A
Other reductions	119,809	<u>378,017,841</u>	123,881	416,855,851	38,838,010	10.27%
Total Reductions	203,290	724,731,357	206,447	764,023,616	39,292,259	5.42%
Montana Adjusted Gross Income	456,312	\$11,553,140,475	465,118	\$ 12,167,306,419	\$ 614,165,944	5.32%

Montana Individual Income Tax Comparison of Return Data, Full-Year Residents 1998 vs. 1999

		-1998		1999	Difference in	Total
Item of Information	Count	<u>Total</u>	Count		Absolute	Percent
Itemized Deductions						
Medical Insurance Premiums	102,391	\$ 180,956,416	104,296	\$ 183,340,843	\$ 2,384,427	1.32%
Medical and dental	58,045	156,773,776	59,876	168,701,852	11,928,076	7.61%
Long term care insurance premiums	6,754	9,863,434	7,957	11,943,152	2,079,718	21.09%
Federal income tax withheld	201,184	876,956,459	207,534	916,842,915	39,886,456	4.55%
Federal estimated tax paid	52,573	430,156,255	52,293	443,284,399	13,128,144	3.05%
Federal income tax balance	63,716	169,810,440	56,850	171,622,261	1,811,821	1.07%
Federal income tax additional years	5,255	12,992,318	4,475	13,083,428	91,110	0.70%
Property taxes	176,859	237,544,952	181,049	239,161,553	1,616,601	0.68%
Other deductible taxes	116,401	41,551,576	123,573	47,059,216	5,507,640	13.25%
Home mortgage interest	129,043	581,107,149	133,316	617,656,281	36,549,132	6.29%
Other interest	10,347	33,781,808	9,986	33,564,150	(217,658)	-0.64%
Charitable contributions	163,991	259,104,058	168,588	275,164,610	16,060,552	6.20%
Child/dependent care expenses	1,392	1,848,384	1,221	1,618,924	(229,460)	-12.41%
Casualty and theft losses	376	2,727,108	436	3,058,367	331,259	12.15%
Employee business exp/other (Misc 1)		·	47,620	·	4,677,008	4.21%
Other misc. deductions (Misc 2)		111,051,666	•	115,728,674		
Gambling Losses	2,343 N/A	6,239,943 N/A	1,878	3,053,592 4,557,932	(3,186,351) 4,557,932	-51.06%
Total Itemized	262,475	\$3,112,465,742	793 269,269	\$3,249,442,149	\$136,976,407	<u>N/A</u> 4.40%
Total itemized	202,475	\$3,112,403, <i>1</i> 42	209,209	\$3,249,442,149	\$130,970,407	4.4076
Total Deductions	454,734	\$3,543,893,755	463,359	\$3,689,582,537	\$145,688,782	4.11%
Value of Exemptions	459,441	\$1,337,261,440	468,417	\$1,370,824,840	\$ 33,563,400	2.51%
Montana Taxable Income	388,277	\$7,226,109,321	397,339	\$7,658,519,166	\$432,409,845	5.98%
Tax	388,277	\$ 449,771,797	397,338	\$ 478,577,611	\$ 28,805,814	6.40%
Tax on lump sum distributions	189	194,089	225	233,732	39,643	20.43%
Tax before credits	388,324	\$ 449,965,886	397,393	\$ 478,811,343	\$ 28,845,457	6.41%
Investment credit recapture	35	\$ 664	33	\$ 5,360	\$ 4,696	707.23%
Montana tax withheld	343,629	\$ 320,685,337	350,915	\$ 336,187,292	\$ 15,501,955	4.83%
Estimated payments	45,882	123,655,984	47,350	131,136,357	7,480,373	6.05%
Elderly homeowner/renter credit	11,849	5,408,152	12,316	5,188,461	(219,691)	-4.06%
Total Payments	381,610	\$ 449,749,473	389,718	\$ 472,512,110	\$ 22,762,637	5.06%
Credits						
Physician credit for rural practice	72	\$ 277,813	65	\$ 257,526	\$ (20,287)	-7.30%
College contribution credit	1,848	131,090	1,843	153,277	22,187	16.93%
Charitable endowment credit	860	3,191,545	1,266	5,547,290	2,355,745	73.81%
Elderly care credit	72	78,866	41	28,611	(50,255)	-63.72%
Other state/foreign tax credit	8,982	14,821,950	10,124	10,159,095	(4,662,855)	-31.46%
Contractor's gross receipts credit	234	485,259	284	620,375	135,116	27.84%
Investment credit	73	14,940	39	5,635	(9,305)	-62.28%
Geothermal energy system credit	271	52,647	217	41,616	(11,031)	-20.95%
Energy conservation credit	1,862	130,774	1,777	132,907	2,133	1.63%
Wind-powered generation credit	42	6,649	80	5,187	(1,462)	-21.99%
Recycling credit	54	257,108	49	95,489	(161,619)	-62.86%
Alternative fuels credit	3	3,400	1	3,375	(25)	-0.74%
Montana capital company credit	12	249,456	7	183,441	(66,015)	-0.74% -26.46%
Dependent care assistance credit	2	1,605	6	3,697	2,092	130.34%
Employee health insurance credit	76	46,956	101	3,697 71,773	2,092 24,817	52.85%
Infrastructure users fee credit	0	40,930	1	71,773 27	24,817	02.83 /6 N/A
Historic bldg. preservation credit	12	15,275	9	7,788	(7,487)	-49.01%
Increased research activity credit	N/A	15,275 N/A	2			
	N/A	N/A N/A	1	3,056 15	3,056 15	N/A N/A
Mineral exploration credit Total Credits	13,899	\$ 19,765,333	15,021	\$ 17,320,180	\$ (2,445,153)	-12.37%
i Jiai Gi Guita	13,033	φ 19,100,000	13,021	ψ 11,320,100	ψ (<u>∠,++</u> 3,133)	-12.JI /0

CORPORATE LICENSE TAX



Montana's corporate tax rate is 6.75% of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. These include contractor's gross receipts tax credit, Montana Capital Company credit, investment credit, university contribution credit, disability insurance premium credit, recycling credit, new industry credit, interest differential credit for low interest energy loans, credit for dependent care assistance, and a charitable endowment contribution credit.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations, but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979. Corporations that have sales not exceeding \$100,000 in Montana and are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

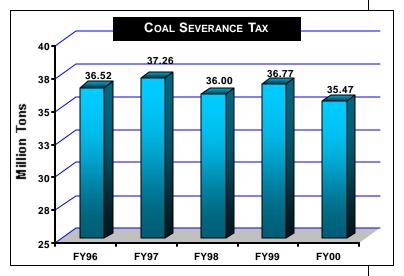
Corporation license tax collections (other than financial institutions) are allocated 100% to the general fund; collections from financial institutions are allocated 80% to local governments and 20% to the general fund.

CORPORATE LICENSE AND INCOME TAX COLLECTIONS AND CREDITS						
	FY1996	FY1997	FY	1998	FY1999	FY2000
Non-Financials	\$ 63,665,234	\$ 68,613,383	\$ 67,6	73,725	\$ 77,771,879	\$ 88,581,126
Financials	12,096,657	13,385,755	10,2	54,773	11,852,680	10,507,744
Total	\$ 75,761,891	\$ 81,999,138	\$ 77,9	28,498	\$ 89,624,559	\$ 99,088,870
		Fisc	al Year	1999	Fiscal	Year 2000
		<u>Corporat</u>	ions	Credit	<u>Corporation</u>	ns Credit
Contractors' Gross	Receipts Credit	118	\$	906,014	125	\$ 847,950
Montana Capital Company Credit		30		62,112	19	15,541
Investment Credit		63		19,311	6	1,657
University Credit		36		6,676	34	8,933
Disability Insurance Premium Credit		11		6,820	11	7,468
Recycling Credit		15		140,544	9	54,290
Charitable Endowment Contribution Credit		58		313,675	100	462,002
Other Credits		10		112,027	12	129,758
Total			<u>\$</u>	1,567,179		<u>\$1,527,599</u>

COAL SEVERANCE TAX

The coal severance tax applies to the value of coal F.O.B. (free-on-board) the mine less deductions for taxes, fees, government and tribal royalties, and processing allowances. (MCA 15-35-102)

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Surface mined coal is taxed at 15% if rated 7,000 BTU per pound and over and taxed at 10% if rated under 7,000 BTU per pound. Coal mined underground is taxed at 4% if rated 7,000 BTU per pound and over, and is taxed at 3% if rated under 7,000 BTU per pound.



COAL SEVERANCE TAX COLLECTIONS					
	FY1996	FY1997	FY1998	FY1999	FY2000
Number of producers Number of tons taxed Average value per ton	5 32,185,754 \$ <u>7.75</u>	5 33,271,338 \$ 7.49	5 35,501,422 \$ <u>6.78</u>	5 34,975,407 \$ <u>6.00</u>	5 35,077,422 \$ <u>6.43</u>
Total Tax	\$ 36,260,949	\$ 37,740,212	\$35,045,243	\$ 36,767,488	\$ 35,469,791

Distribution of Coal Severance Tax Revenue

Coal severance tax collections are distributed to several trusts, funds, and programs, with 50% of revenues deposited into the Permanent Coal Trust Fund as mandated by the state constitution. The following table details current law coal severance tax distributions.

DISTRIBUTION OF COAL SEVERANCE TAX REVENUE					
Coal Permanent Trust Fund	50.00%				
General Fund	26.79%				
Long Range Building Fund	12.00%				
Local Impact Fund, etc.	8.36%				
Parks Acquisition	1.27%				
Renewable Resource Loan Fund	0.95%				
Capital/Arts Trust Fund	<u>0.63%</u>				
Total	100.00%				

PRINCIPAL AND INTEREST OF THE COAL PERMANENT TRUST FUND

		Interest		
<u>6/30/99</u>	<u>6/30/00</u>	<u>FY99</u>	<u>FY00</u>	
\$ 11,066,948	\$ 6,933,282	\$ N/A*	\$ N/A*	
64,749,752	76,976,715	5,030,847	5,123,375	
541,587,573	544,861,285	41,177,971	39,195,203	
0	3,441,977	0	32,058	
2,177,740	2,177,740	N/A*	N/A*	
\$ 619,582,013	\$ 634,390,999	\$ 46,208,818	\$ 44,350,636	
	\$ 11,066,948 64,749,752 541,587,573 0 2,177,740	\$ 11,066,948 \$ 6,933,282 64,749,752 76,976,715 541,587,573 544,861,285 0 3,441,977 	\$ 11,066,948 \$ 6,933,282 \$ N/A* 64,749,752 76,976,715 5,030,847 541,587,573 544,861,285 41,177,971 0 2,177,740 2,177,740 N/A*	

Coal Gross Proceeds Tax

Before 1989, the coal gross proceeds tax was determined by calculating a taxable value of the coal (45% of gross proceeds) and then applying the mill levies of all applicable taxing jurisdictions. Legislation passed during the 1989 special session established a statewide 5% flat tax on coal gross proceeds. The gross proceeds of coal are determined by multiplying the number of tons produced times the contract sales price.

Tax Year Production	<u>Tons</u>	Gross Value	Gross Proceeds	<u>Tax</u>
1996 Production 1997 Production 1998 Production	33,246,326 33,772,470 36,195,263	\$ 351,392,113 \$ 351,551,736 \$ 308,119,966	\$ 249,836,850 \$ 250,878,184 \$ 217,415,975	\$ 12,491,842 \$ 12,543,909 \$ 10,870,799
1999 Production	35,656,533	\$ 323,056,504	\$ 229,967,925	\$ 11,498,396

OIL AND NATURAL GAS PRODUCTION TAX

The 1995 Montana Legislature replaced all existing state and local extraction taxes on all oil and natural gas production with a single production tax based on the type of well and type of production. This tax became effective January 1, 1996.

The Oil and Gas Production Tax is filed and paid quarterly to the state. Total gross value is computed as the product of the total number of barrels or thousand cubic feet (MCF) produced each month and the average well head value per unit. Producers are allowed to deduct any oil or gas produced that is used in the operation of the well.

OIL AND NATURAL GAS PRODUCTION TAX REVENUE COLLECTIONS				
<u>OIL</u>	<u>FY1999</u>	<u>FY2000</u>		
State Share General Fund Board of Oil and Gas Resource Indemnity Total State Oil	\$ 6,481,338 497,564 <u>818,342</u> \$ 7,797,244	\$ 10,267,783 863,810 <u>1,140,215</u> \$12,271,808		
Local Share Total Local Oil	\$ <u>12,664,440</u>	\$ <u>20,292,613</u>		
Total State & Local Oil	<u>\$ 20,461,684</u>	<u>\$ 32,564,421</u>		
NATURAL GAS	<u>FY99</u>	<u>FY00</u>		
State Share General Fund Board of Oil and Gas Resource Indemnity Total State Gas	\$ 1,024,279 152,893 <u>247,196</u> \$ 1,348,740	\$ 1,094,959 191,647 <u>258,876</u> \$ 1,545,481		
Local Share Total Local Gas	\$ <u>8,943,349</u>	\$ <u>9,660,419</u>		
Total State & Local Gas	<u>\$ 10,367,718</u>	<u>\$ 11,205,901</u>		
TOTAL OIL AND GAS				
Total State & Local Oil and Gas	\$ 30,829,402	<u>\$ 43,770,322</u>		

OIL AND NATURAL GAS TAX RATES

The 1999 legislature simplified the structure of oil and gas production tax rates. Effective January 1, 2000, the legislature consolidated tax rates, revised the definition of qualifying production, shortened incentive periods for qualifying production, and replaced Pre-1985 and Post-1985 categories with Pre-1999 and Post-1999. The Pre-1999 classification includes all wells drilled before January 1, 1999, while the Post-1999 classification refers to wells drilled on or after January 1, 1999. (MCA 15-36-304)

OIL PRODUCTION TAX RATES					
Royalties	15.1%				
Pre-1999 wells not in another category	12.8%				
Post-1999 wells not in another category	9.3%				
Incremental production from secondary recovery	8.8%				
Incremental production from tertiary recovery	6.1%				
New horizontally recompleted wells and first 10 barrels per day from wells producing 3 to 15 barrels per day	5.8%				
New production and wells producing less than 3 barrels per day	0.8%				

Natural Gas Production Tax Rates				
Royalties and regular production from pre-1999 wells	15.1%			
Regular production post-1999 wells and all horizontally completed wells	9.3%			
Pre-1999 wells producing less than 60 thousand cubic feet per day	11.3%			
The first 12 months of new well production from post-1999 wells	0.8%			

DISTRIBUTION OF OIL AND NATURAL GAS REVENUES

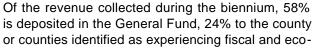
Revenue from the Oil and Gas Production Tax is divided between the state general fund, the resource indemnity and ground water assessment tax (RIGWAT), the Board of Oil and Gas Conservation (BOGC) and local governments. The four allocation formulas displayed in the box to the right show the distribution percentages for each different type of oil and gas production. (MCA15-36-324)

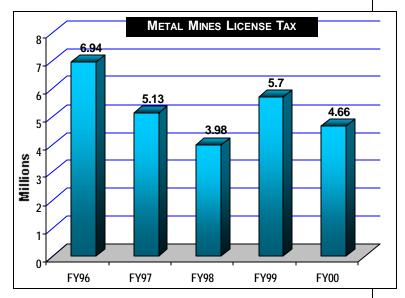
DISTRIBUTION PERCENTAGES FOR OIL AND NATURAL GAS REVENUES						
New Gas Wells, New Oil Wells, and Oil Wells Producing Less than						
3 Barrels per Day						
RIGWAT	62.500%					
Board of Oil and Gas	37.500%					
New Horizontally Recompleted Oil Wells						
General Fund	I 86.210%					
RIGWAT						
Board of Oil and Gas	0.02070					
Gas Royalties and Other Gas Production						
General Fund	10.752%					
RIGWAT	2.030%					
Board of Oil and Gas	1.218%					
Local Share	86.000%					
Oil Royalties and Other Oil Production						
General Fund	I 33.881%					
RIGWAT						
Board of Oil and Gas	0.00070					
Local Share	60.700%					

METALLIFEROUS MINES LICENSE TAX

Mining operations in which metal or gems are extracted are subject to a license tax which is based on the gross value of the product.

The first \$250,000 of gross value of concentrate shipped to a smelter, mill, or reduction work is exempt from taxation and the increment above \$250,000 is taxed at 1.81% of gross value. The first \$250,000 of gross value of gold, silver, or any platinum-group metal that is dore, bullion, or matte that is shipped to a refinery is exempt from taxation and the increment above \$250,000 is taxed at 1.6% of gross value. Shipping and refining costs are deducted from revenue to determine gross value. (MCA 15-37-102, 103)





nomic impacts under an impact plan, 8.5% in the orphan/abandoned share special revenue account, 7% in the reclamation and development grants program special revenue account, and 2.5% in the hard-rock mining impact trust account. If no impact plan has been prepared, that 24% goes to the county in which the mine is located. (MCA 15-37-117)

	FY1996	FY1997	FY1998	FY1999	FY2000
Number of Producers	8	14	10	5	5
Gross value	\$ 323,201,965	\$ 307,986,391	\$302,013,004	\$ 298,741,683	\$ 324,743,563
Total tax	\$ 6,941,131	\$ 5,130,434	\$ 3,975,310	\$ 5,700,013	\$ 4,660,398

METAL MINES GROSS PROCEEDS TAX

For property tax purposes, metal mines are valued on their gross proceeds with no deductions allowed for extraction costs. Total gross proceeds means the monetary payment or value of the refined metal received by the mining company from the metal trader, smelter, roaster or refinery, less basic treatment and refinery charges; costs of transporting the mineral product from the mine or mill to the smelter or processor; quantity deductions; price deductions; interest; and penalty

	Gross Value	Taxable Value
1996 Annual Production	\$ 302,584,184	\$ 9,066,330
1997 Annual Production	\$ 301,805,597	\$ 9,049,227
1998 Annual Production	\$ 276,229,167	\$ 8,282,055
1999 Annual Production	\$ 282,110,429	\$ 8,460,977

METAL MINES GROSS VALUE OF PRODUCTION

metal, impurity, and moisture deductions as specified by contract between the mining company and the receiving metal trader, smelter, roaster, or refinery. The taxable value of metal mines is equal to 3% of annual gross proceeds. This amount is then subject to local mill levies in the jurisdictions in which the taxable value of the mining operation is allocated. Metal mines that produce less than 20,000 tons of ore in a year are exempt from property taxation on one-half of the merchantable value. (MCA 15-23-801, 802)

MISCELLANEOUS MINES NET PROCEEDS TAX

For property tax purposes, mines producing gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, silica, chlorite, and any other mineral except coal and metals are valued at 100% of the annual net proceeds. Net proceeds are determined by subtracting from the gross yield or value, specific costs allowed by statute, except for talc, vermiculite, and quicklime. For talc, vermiculite, and quicklime the gross yield or value is arrived at by multiplying the number of tons extracted, produced, and treated or sold by a specific price calculated each year by statute. This value becomes the net proceeds for these three minerals. The net proceeds or taxable value amounts are then subject to local mill levies in the jurisdictions in which the mining operation is located. (MCA 15-23-501-523)

MISCELLANEOUS MINES NET PROCEEDS TAX					
<u>Tax Year</u>	Tons	Gross Value	Net Proceeds	Taxable Royalties	Taxable Value
1996 Production 1997 Production 1999 Production 2000 Production	3,336,562 4,353,042 2,546,160 2,321,605	\$ 17,661,045 \$ 22,627,631 \$ 18,073,480 \$ 15,6127,644	\$ 6,704,050 \$ 7,076,916 \$ 6,908,942 \$ 4,770,722	\$ 169,684 \$ 421,834 \$ 289,372 \$ 0	\$ 6,873,734 \$ 7,498,750 \$ 7,198,314 \$ 4,770,722

RESOURCE INDEMNITY AND GROUNDWATER ASSESSMENT TAX (RIGWAT)

All producers of nonrenewable resources are required to pay a resource indemnity tax at the rates itemized in the table to the right.

Tax collections are deposited 14.1% in a ground-water assessment account, 10% in the renewable resource grant and loan program, 30% to the reclamation and grants account, \$200,000 per year to the orphan share account, and the remainder to the Resource Indemnity Trust Fund. Prior to FY96, a portion (revenues from mines with gross value greater than \$250,000)

RIGWAT TAXATION RATES	
<u>Mineral</u>	Tax
Talc Coal Vermiculite Quicklime Industrial Garnets Other	\$25 plus 4% of gross value \$25 plus 0.4% of gross value \$25 plus 2% of gross value \$25 plus 10% of gross value \$25 plus 1% of gross value \$25 plus 0.5% of gross value

of revenues from the Metal Mines License Tax was allocated to RIGWAT. Metal mines with less than \$250,000 in gross revenue pay the RIGWAT rather than the metal mines license tax. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment. (MCA 15-38-104, 106, 202)

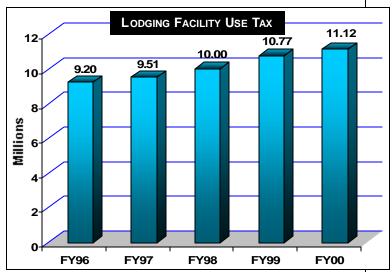
RIG	SWAT TAX COLLECTIONS BY M	INERAL
<u>Mineral</u>	<u>FY 99</u>	FY 00
Coal Metals Other	\$ 1,067,298 1,078 <u>203,363</u>	\$ 1,034,506 0 <u>288,595</u>
Total	\$ <u>1,271,739</u>	\$ <u>1,323,101</u>

LODGING FACILITY USE TAX

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the lodging charge and is collected by the owner or operator of the facility.

LODGING FACILITY	USE TAX COLLECTIONS
FY1996	\$ 9,197,924
FY1997	\$ 9,509,673
FY1998	\$10,008,143
FY1999	\$10,773,706
FY2000	\$ 11,119,551

Proceeds from the tax are deposited in a state special revenue fund to the credit of the Department of Revenue. Department administrative costs are paid, various state funds are reimbursed for taxes paid by state agencies for in-state lodging and \$400,000 each year goes to Montana Heritage Preservation Fund

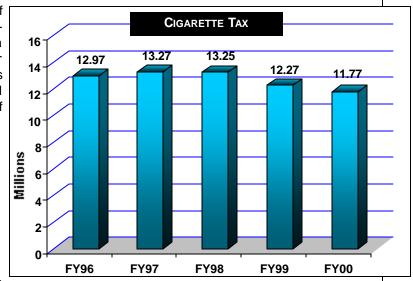


year goes to Montana Heritage Preservation Fund. The balance is distributed: 67.5% to the Department of Commerce for its direct use, 1% to the Montana Historical Society, 2.5% to the university system for the Montana Travel Research Program, and 6.5% to the Department of Fish, Wildlife and Parks for maintenance of facilities. The remaining 22.5% goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of \$35,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a nonprofit convention and visitors bureau in that city-county region. (MCA 15-65-111, 15-65-121)

CIGARETTE TAX

Montana cigarette wholesalers pre-collect a tax of 18¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package by the wholesaler licensed to purchase insignias at face value less allowances to defray costs of affixing insignias and pre-collecting the tax on behalf of the State of Montana.

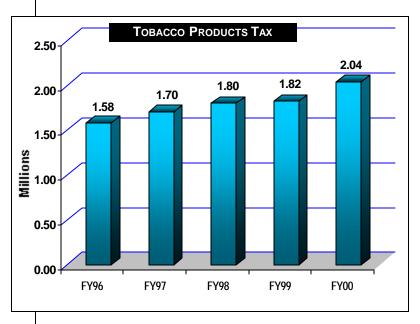
CIGARETTE TAX COLLECTIONS	
FY1996	\$ 12,969,137
FY1997	\$ 13,267,374
FY1998	\$ 13,245,000
FY1999	\$ 12,265,347
FY2000	\$ 11,766,271



Cigarette tax revenues, after tribal revenue sharing

payments, are distributed 73.04% to the General Fund; 15.85% to the Long-Range Building Account; and 11.11% to the Department of Public Health and Human Services. (MCA, 16-11-111; 16-11-119)

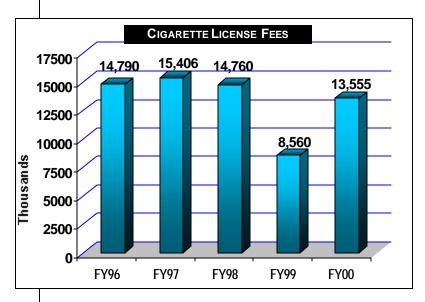
TOBACCO PRODUCTS TAX



All tobacco products, excluding cigarettes, are subject to a tax of 12.5% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Tobacco products tax revenues, after tribal revenue sharing payments, are deposited in the General Fund. (MCA 16-11-206; 16-11-202)

TOBACCO PRODUCTS TAX COLLECTIONS	
FY1996	\$ 1,579,547
FY1997	\$ 1,702,313
FY1998	\$ 1,801,084
FY1999	\$ 1,817,971
FY2000	\$ 2,042,241

CIGARETTE WHOLESALERS' AND RETAILERS' LICENSE FEES



A license fee is imposed on cigarette dealers in Montana. Wholesalers, subjobbers and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or fewer machines) pay an annual license fee of \$5. (MCA 16-11-120)

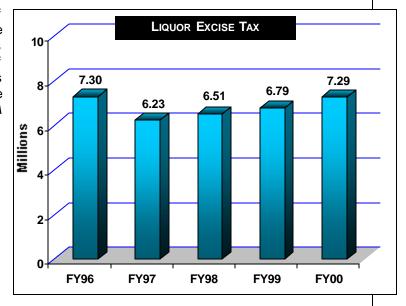
CIGARETTE LICENSE FEE COLLECTIONS	
FY1996	\$14,790
FY1997	\$15,406
FY1998	\$14,760
FY1999	\$ 8,560
FY2000	\$13,555

SELECTIVE SALES AND RELATED TAXES (continued)

LIQUOR EXCISE TAX

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. The excise tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year, is 13.8%. Collections are deposited with the State Treasurer, to the credit of the General Fund. (MCA 16-1-401)

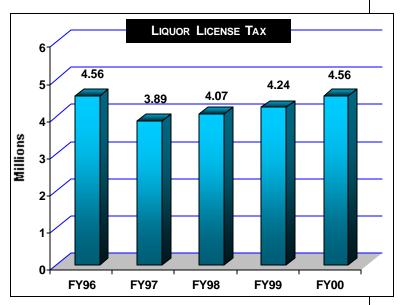
LIQUOR EXCISE TAX COLLECTIONS	
FY1996	\$ 7,304,750
FY1997	\$ 6,230,501
FY1998	\$ 6,515,413
FY1999	\$ 6,786,469
FY2000	\$ 7,292,796



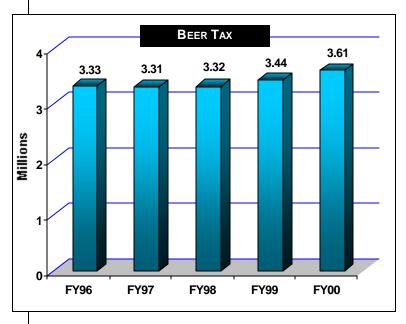
LIQUOR LICENSE TAX

A license tax equal to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The liquor license tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year is 8.6%. Collections are deposited 65.5% to Department of Health and Human Services, 31% to cities and towns, and 4.5% to counties. (MCA 16-1-404)

LIQUOR LICENSE TAX COLLECTIONS	
\$ 4,564,287	
\$ 3,893,221	
\$ 4,069,693	
\$ 4,238,338	
\$ 4,560,286	



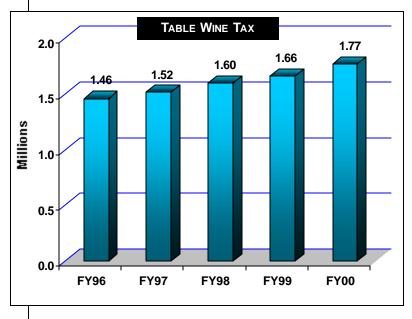
BEER TAX



A monthly tax of \$4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. Beer tax revenues are deposited 65.12% to cities and towns, and 23.25% to the Department of Public Health and Human Services for treatment, rehabilitation and prevention of alcoholism, and 11.63% to the General Fund. A small portion of beer tax revenue is refunded from the General Fund to the tribes that have a revenue-sharing agreement with the state. (MCA 16-1-406)

BEER TAX COLLECTIONS	
FY1996	\$3,329,867
FY1997	\$3,318,448
FY1998	\$3,324,479
FY1999	\$3,443,466
FY2000	\$3,613,076

TABLE WINE TAX



A tax of 27¢ per liter on table wine and a tax of 3.7¢ per liter on hard cider is levied on the amount imported by any distributor or the Department of Revenue. The revenues collected from the tax are deposited 59% to the General Fund, 31% to the Department of Public Health and Human Services for treatment, rehabilitation and prevention of alcoholism, 5% to counties, and 5% to cities and towns. A small portion of wine tax revenue is refunded from the General Fund to the tribes that have a revenue-sharing agreement with the state. (MCA 16-1-411)

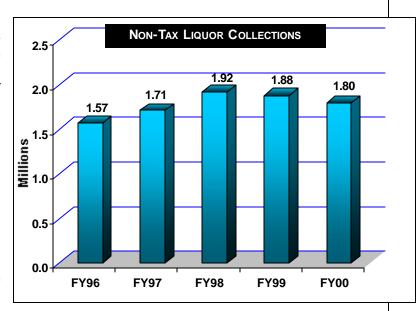
TABLE WINE TAX COLLECTIONS	
FY1996	\$ 1,459,901
FY1997	\$ 1,525,375
FY1998	\$ 1,600,500
FY1998	\$ 1,660,500
FY1999	\$ 1,661,112
FY2000	\$ 1,767,654

NONTAX ALCOHOLIC BEVERAGE LICENSE & FEE COLLECTIONS

All-Beverage Licenses issued in cities with populations of 10,000 or more are subject to a one-time fee of \$20,000. In cities of 10,000 population or larger, an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees.

Non-Tax Liquor Collections		
FY1996	\$ 1,569,923	
FY1997	\$ 1,711,383	
FY1998	\$ 1,925,247	
FY1999	\$ 1,847,265	
FY2000	\$ 1,798,601	

The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads,



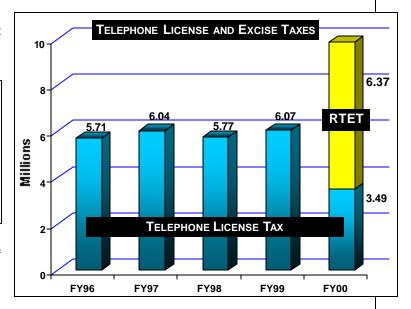
resorts and caterers pay specific fees different from those collected for other liquor licenses. Liquor license fees are deposited in the General Fund. Following the passage of HB574 in 1995, the state warehouses liquor and sells the liquor to authorized agencies statewide at a price sufficient to cover expenses. The state uses a contracted carrier to transport liquor to each agency. (MCA 16-4-201 - 16-4-210)

TELEPHONE COMPANY LICENSE TAX AND RETAIL TELECOMMUNICATIONS EXCISE TAX (RTET)

Through 1999, Montana levied a telephone company license tax of 1.8% on the gross revenue that telephone companies earned from in-state telephone calls.

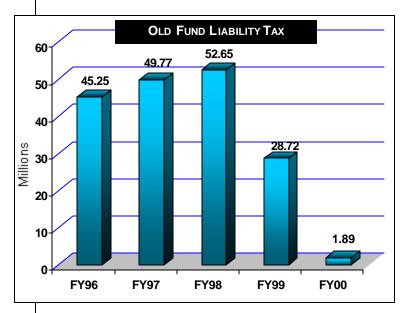
TELEPHONE LICENSE TAX COLLECTIONS '96 - '00 TELEPHONE EXCISE TAX COLLECTIONS '00		
FY1996	\$ 5,711,933	N/A
FY1997	\$ 6,045,081	N/A
FY1998	\$ 5,773,341	N/A
FY1999	\$ 6,036,769	N/A
FY2000	\$ 3,490,590	\$ 6,366,299

On January 1, 2000, this tax was replaced by the retail telecommunications excise tax, with a rate of 3.75%. This is a tax on retail sales of telecommunications services where one end of the transmission is in Montana and the bill is sent to a Montana



address. All receipts of both the telephone company license tax and the retail telecommunications excise tax are deposited in the General Fund. (MCA 15-53-128, 156)

OLD FUND LIABILITY TAX

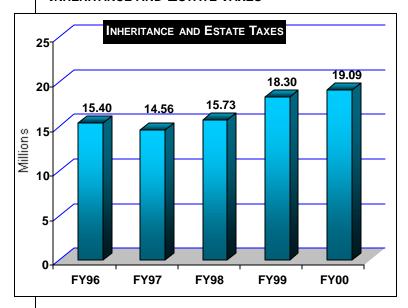


OLD FUND LIABILITY TAX COLLECTIONS	
FY1996	\$ 45,254,475
FY1997	\$ 49,770,930
FY1998	\$ 52,650,637
FY1999	\$ 28,722,230
FY2000	\$ 1,892,208

Effective July 1, 1993 the Old Fund Liability Tax replaced the Workers' Compensation Payroll Tax. For FY94, employers paid a 0.5% tax on payroll and employees paid a 0.2% tax, with some exceptions. The self-employed paid a 0.1% tax for tax year 1993 and 0.2% for tax year 1994. The revenue from this tax goes to the workers' compensation tax account in the state special revenue fund for bond repayment.

Any surplus must be used to reduce the unfunded liability in the state fund incurred for claims for injuries that occurred prior to July 1, 1990. Effective December 31, 1998, the OFLT is no longer levied, due to sufficient funds in the account. (MCA 39-71-2505)

INHERITANCE AND ESTATE TAXES



Montana's inheritance tax is levied on bequests made by Montana residents and on bequests of real property located in Montana. Bequests to surviving spouses and descendants are exempt, as are properties of a closely held business when left to a close relative. Tax rates depend on the relationship between the deceased and the heirs and on the size of the estate.

	INHERITANCE AND ESTATE TAX COLLECTIONS		
	FY1996	\$ 15,404,110	
	FY1997	\$ 14,562,382	
	FY1998	\$ 15,726,605	
	FY1999	\$ 18,301,680	
	FY2000	\$ 19,038,785	
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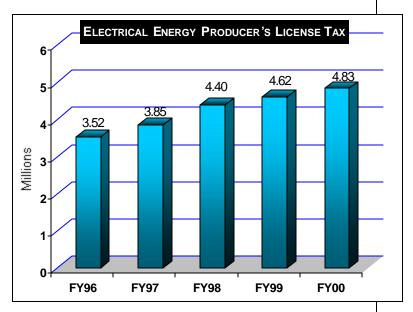
The federal estate tax allows a credit for state inher-

itance and estate taxes. Montana's estate tax is equal to the difference between inheritance taxes owed by an estate and the maximum credit against federal estate taxes. Montana's inheritance tax was repealed by the passage of I-115 in November, 2000. As a result, the Inheritance Tax will not apply to bequests made on or after January 1, 2001. The estate tax will continue to apply. Inheritance and estate tax collections are deposited in the General Fund. (MCA 72-16-101-107)

ELECTRICAL ENERGY PRODUCERS' LICENSE TAX

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund. (MCA 15-51-101)

ELECTRICAL	ENERGY	TAX COLLECTIONS
FY1996		\$ 3,520,407
FY1997		\$ 3,849,052
FY1998		\$ 4,401,728
FY1999		\$ 4,618,433
FY2000		\$ 4,829,002



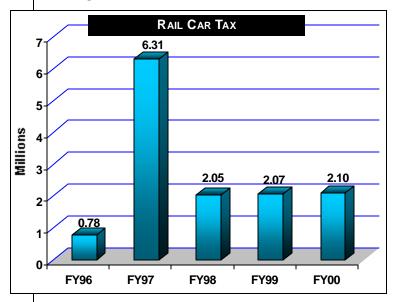
WHOLESALE ENERGY TRANSACTION TAX

The Wholesale Energy Transaction (WET) Tax generates revenue by taxing electric energy generation within Montana. HB174 (1999) reduced the taxable valuation rate applied to electric energy generation assets from 12% to 6%. To provide general fund replacement revenue from this change, HB174 also imposed a new Wholesale Energy Transaction (WET) Tax at a rate of \$0.00015 per kilowatt hour (Kwh) on all electricity transmitted by a transmission service provided in the state. The new tax, effective January 1, 2000, is paid on a quarterly basis; hence, fiscal 2000 only received two quarters worth of payments from this new tax. By statute, 100% of the Wholesale Energy Transaction Tax is deposited in the state General Fund. (MCA 15-72-101)

WHOLESALE ENERGY TRANSACTION TAX

FY2000 \$ 1,705,093

RAIL CAR TAX



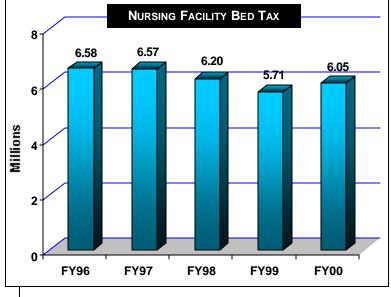
The Rail Car Tax provides for the central assessment of rail car companies' operating properties. The rail car tax is a tax assessed on the rolling stock of freight line companies. Section 15-23-214, MCA, states that the tax shall be computed by multiplying the taxable value of the property by the average statewide mill levy for commercial and industrial property. The General Fund receives 100% of the rail car tax revenue.

The large increase in General Fund collections in fiscal 1997 is due to a settlement agreement as a result of federal court litigation. The settlement brought in revenues due from prior years. (MCA 15-23-101; 214)

RAIL CAR TAX		
FY1996 FY1997 FY1998 FY1999 FY2000	\$ 780,125 \$6,309,000 \$2,054,244 \$2,074,000 \$2,100,600	

NURSING FACILITY BED TAX

Nursing facilities in Montana pay a utilization fee of \$2.80 for each occupied bed day. All revenues are deposited to the General Fund. (MCA Title 15, Chapter 60)

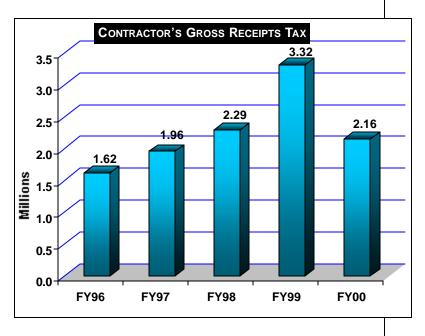


NURSING FACILITY BED TAX COLLECTIONS	
FY1996	\$6,579,620
FY1997	\$6,572,123
FY1998	\$6,200,413
FY1999	\$5,713,357
FY2000	\$6,054,947

PUBLIC CONTRACTORS' GROSS RECEIPTS TAX

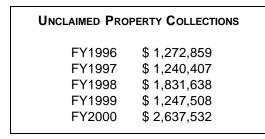
Prime contractors and all levels of subcontractors must pay a tax amounting to 1% of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana income tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund. (MCA 15-50-101)

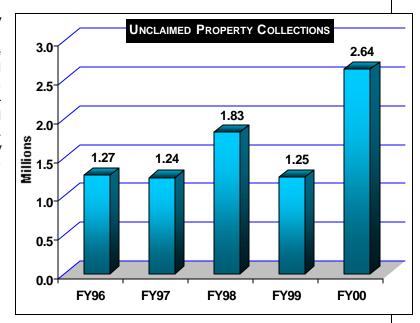
CONTRACTOR'S GROSS RECEIPTS TAX COLLECTIONS		
FY1996 FY1997	\$1,621,441 \$1,963,791 \$2,290,944	
FY1998 FY1999 FY2000	\$2,290,944 \$3,320,402 \$2,162,223	



UNCLAIMED / ABANDONED PROPERTY

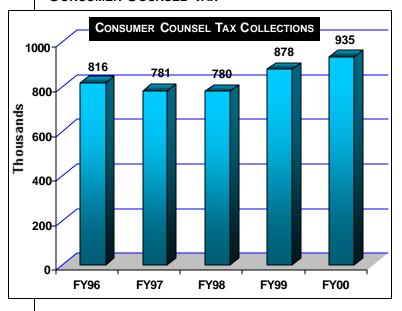
Under Montana's Uniform Unclaimed Property Act any intangible, and certain tangible property, unclaimed by its owner must be turned over to the Department of Revenue. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or abandoned property. The department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.





All collections over \$100,000 (the amount allocated to the agency refund account) are transferred to the state's General Fund. The refund period for items valued at over \$50 is unlimited. Interest and dividends earned on the property are non-refundable. (MCA 70-9-801)

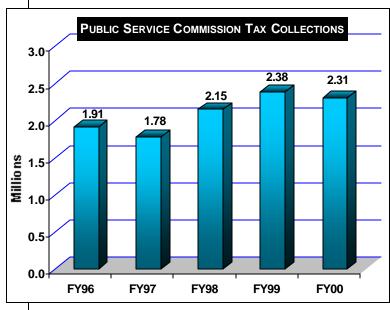
CONSUMER COUNSEL TAX



All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in a state special revenue fund. (MCA 69-1-201;223;224)

CONSUMER COUNSEL TAX COLLECTIONS		
FY1996	\$ 815,801	
FY1997	\$ 781,279	
FY1998	\$ 779,809	
FY1999	\$ 877,935	
FY2000	\$ 934,826	

PUBLIC SERVICE COMMISSION TAX

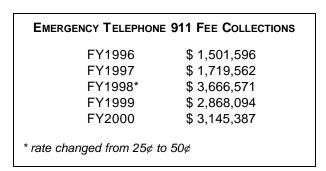


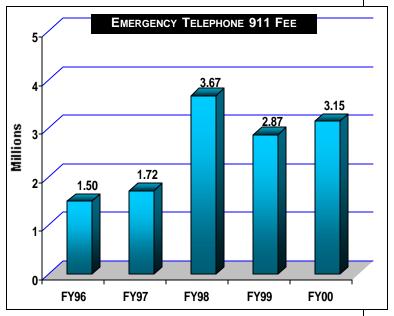
All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited in a state special revenue fund. (MCA 69-1-402)

PUBLIC SERVICE COMMISSION TAX COLLECTIONS		
FY1996	\$ 1,915,092	
FY1997	\$ 1,780,150	
FY1998	\$ 2,154,289	
FY1999	\$ 2,383,511	
FY2000	\$ 2,309,137	

STATEWIDE EMERGENCY TELEPHONE 911 SYSTEM FEE

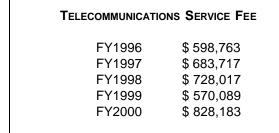
A fee of $50 \ensuremath{\phi}$ a month per access line (before July 1, 1997 the fee was $25 \ensuremath{\phi}$) on each service subscriber in the state is imposed on the amount charged for telephone exchange access services. Services that the state is prohibited from taxing and coin operated public telephones are exempt from this fee. The fee revenue is deposited in a special revenue fund for the development of emergency 9-1-1 systems in the state. (MCA 10-4-201)

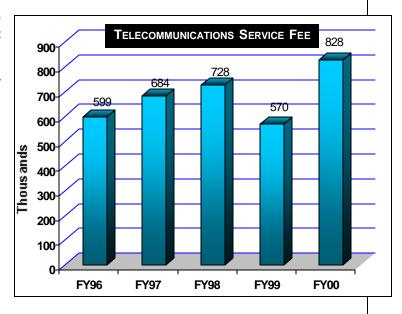




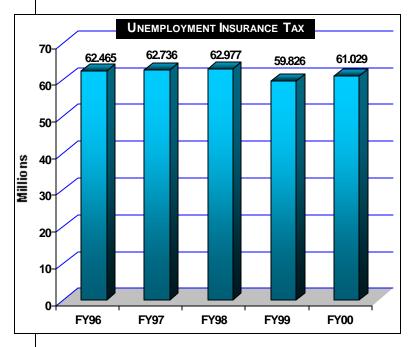
TDD TELECOMMUNICATIONS SERVICE FEE

A fee of 10¢ a month per access line on each service subscriber in the state is imposed on the amount charged for telephone exchange access services. The revenue from this fee is deposited in the telecommunications special revenue fund for the physically disabled that are unable to use traditional telecommunications equipment. This fund is used to provide telecommunications devices for the deaf (TDD). (MCA 53-19-311.)





UNEMPLOYMENT INSURANCE TAX



In July 1997, the Department of Revenue and the Department of Labor and Industry Unemployment Insurance Division entered into a cooperative agreement which delegates certain Unemployment Insurance tax collection and related activities to the Department of Revenue. The tax collection activities include establishing employer experience rating, determining employer class, calculating the tax liability, tax collection and compliance. Each employer is included into an appropriate class of covered employers. Based on the employer's type of coverage a tax rate is calculated based on the contribution rate schedule and the employers reserve ratio. (MCA 39-51-101)

UNEMPLOYMENT	INSURANCE TAX
FY1996	\$ 62,465,253
FY1997	\$ 62,735,866
FY1998	\$ 62,976,826
FY1999	\$ 59,826,218
FY2000	\$ 61,028,845

CEMENT AND GYPSUM TAXES AND LICENSES

Producers and importers of cement and cement products are required to pay a license tax of \$0.22 per ton. Producers and improters of gypsum and gypsum products are required to pay \$0.05 per ton. Before July 1, 1997, individuals retailing cement and gypsum products in Montana paid a license tax of \$0.22 and \$0.05, respectively, for every ton that had not been paid for under any other law. This tax on retailers was repealed in House Bill 274 of the 1997 legislative session. All cement and gypsum collections are deposited in the general fund. (MCA 15-59-101)

CEMENT TAX COLLECTIONS		
FY1996	\$ 146,828	
FY1997	\$ 147,379	
FY1998	\$ 147,705	
FY1999	\$ 153,393	
FY2000	\$ 142,204	

PROPERTY TAX 35

THE DEPARTMENT'S ROLE

The Department of Revenue is responsible for insuring that all property in the state is treated fairly. The department's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property, owned by companies, that is single and continuous and is in more than one county (such as railroads, telecommunications, electric utilities, and pipelines) is centrally assessed by the Department of Revenue. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the legislature required the Department of Revenue to administer and supervise a program for the revaluation every five years of all taxable property within the state. In 1991, the legislature reduced future reappraisal cycles to three years beginning January 1, 1997. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information.

Montana's second statewide reappraisal was completed in 1985; its third in 1992. The state's fourth reappraisal was completed on December 31, 1996. The 1997 Legislature passed Senate Bill 195 which mitigated the impact of the reappraisal values by phasing-in those values at the rate of 2% per year and by reducing the tax rate by .022 points per year. The SB195 phase-in values were used for tax years 1997 and 1998. The 1999 Legislature once again addressed the impacts of the 1997 reappraisal with Senate Bill 184.

To mitigate the impacts of the 1997 reappraisal, SB184 phases-in the changes in asssessed values of agricultural land (class 3), residential and commercial properties (class 4), and forest land (class 10), over a 4-year period beginning in tax year 1999. SB184 establishes a residential homestead exemption for the first time in Montana (rental property, including duplexes, triplexes, fourplexes, etc., is considered residential property). SB184 also provides a similar exemption for commercial properties. The exemption excludes a specified percentage of the market value of a homestead property from taxation. The bill also reduces the taxable valuation rates for classes 3, 4, and 10.

The homestead exemption percentage of market value excluded from taxation for commercial and residential property, and the reduction of taxable valuation rates are listed below:

	Homestead	I Exemption	Taxable Valuation Rates					
<u>Tax Year</u>	<u>Residential</u>	<u>Commercial</u>	Class 3 & 4	Class 10				
1999	16.0%	6.5%	3.710%	0.68%				
2000	23.0%	9.0%	3.627%	0.57%				
2001	27.5%	11.0%	3.543%	0.46%				
2002 and after	31.0%	13.0%	3.460%	0.35%				

SB184 also exempts from property tax the amount of residential land value that is in excess of 75% of the value of residential improvements situated on the land (up to 5 acres of land). For example, if a parcel of land valued at \$90,000 has a residential dwelling valued at \$100,000 on it, then \$15,000 of the land value is exempt from tax.

OTHER SIGNIFICANT PROPERTY TAX BILLS PASSED BY THE 1999 LEGISLATURE

- 1. **SB200** exempts from property tax the business equipment of those entities owning equipment that has a total market value of \$5,000 or less and reduces the taxable rate from 6% to 3%. SB200 also phases down the taxable rate for Class 6 (Livestock) from 4% to 0% over a 4-year period beginning in tax year 2000.
- 2. HB128 imposes a new excise tax of 3.75% on the sales price of retail telecommunication services and repeals the current law Telephone Company License Tax. The excise tax on telecommunication services is applied to two-way transmission of voice, image, data, or other information that originates or terminates in Montana, and is billed to a customer with a Montana service address. The bill moves Class 9 telecommunication property from Class 9 with a taxable rate of 12% to a newly created Class 13. Class 13 property has a taxable rate of 6% applied to market value. Class 7 rural telecommunication service provider property previously with a taxable rate of 8% is moved to Class 5 with a taxable rate of 3%.
- 3. HB174 imposes a new wholesale energy transaction (WET) tax on all electricity that is sold in the state. The tax is applied to electricity produced in Montana for sale in or out of the state and electricity imported into Montana from other sources. HB174 also moves electrical generation property, including coal fired generation plants and hydro-electric producing dams, from class 9 centrally assessed property with a taxable rate of 12% to new Class 13 centrally assessed property. The tax rate on Class 13 property is established at 6%.
- 4. SB111 exempts intangible personal property from property taxation. Historically, the department has only taxed intangible personal property associated with centrally assessed properties. Phase-in provisions contained in the bill apply only to the intangible personal property of centrally assessed companies. The exemption is phased in over three years. In tax year 2000, one-tenth of intangible personal property will be exempt from taxation. In tax year 2001, two-thirds of intangible personal property will be exempt from taxation. In tax year 2002, all intangible personal property of centrally assessed companies will be exempt.
- 5. **SB274** exempts from taxation the personal property of businesses, contractors, and subcontractors that engage in the design, manufacture, launch, repair and maintenance of space vehicles in the state. This incentive was provided in an effort to encourage the Venture Star Program to locate a space shuttle launching site in Montana. The legislation will only have an impact if the Venture Star Program locates in Montana.
- 6. **SB532** provides an exemption from tax for business equipment and livestock of "industrial dairies". An industrial dairy must operate with at least 1,000 milking cows and includes the integral machinery and equipment used to produce milk and milk products for export from the state. Montana currently does not have an industrial dairy.
- 7. **SB192** exempts the income of Internet access service providers from the Telephone Company License Tax. Under HB128, the Telephone Company License Tax is repealed effective January 1, 2000; it will be replaced by the new Telecommunications Excise Tax, which also will not be applied to the income of Internet access service providers under provisions of federal law.
- 8. **HB418** provided for an exemption from real and personal property taxes for property of veteran's club-houses of fraternal organizations that currently have a liquor bar. Other types of fraternal organizations received this exemption during the 1997 legislative session; this exemption provides equality in treatment of all fraternal organizations.
- 9. HB479 provided for an abatement of property taxes for "newly acquired aircraft" and "newly acquired equipment" of airline companies. The newly acquired property is taxed at 28% of full and true value in its first year, with value increasing by 8% each year until full and true value is reached. The bill impacts one airline company only.
- 10. **SB167** exempts low-income rental housing from property taxation if it meets rent-restriction and other criteria. The housing must be built by an entity in which a general partner is a nonprofit corporation exempt from taxation under 26 U.S.C. 501(c)(3), or meets other qualifying criteria.

CALCULATION OF PROPERTY TAXES

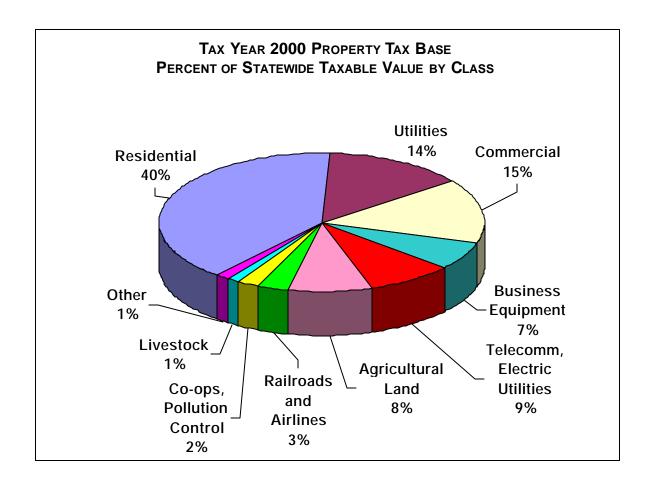
Property tax liability is based on the assessed value of the property, the statutory taxable rate for the class of property to which it belongs, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated as follows (Class 4 property has an additional step subtracting the residential and commercial homestead from the assessed value.):

Assessed Value x Taxable Rate = Taxable Value Taxable Value x Mill Levy = Property Tax Liability

Following is an example of a property tax liability computation for a home using a mill levy of 394 mills. A mill is a tenth of a cent, so a levy of 394 mills translates to \$394 per \$1,000 of taxable valuation.

COMPUTATION OF RESIDENTIAL PROPERTY TAX LIABIL	ity - Tax Year 2001
Assessed Value (market value) Homestead Amount Exempted due to Homestead	\$ 100,000 <u>27.5%</u> \$ 27,500
Market Value minus Exempted Amount Taxable Valuation Rate (Class 4 = 3.543%)	\$ 72,500 x <u>.03543</u>
Taxable Value (\$72,500 x 0.543) Mill Levy (394 mills)	\$ 2,568.68 x <u>.394</u>
Property Tax Liability	\$ <u>1,012.06</u>

	PROPERTY CLASSIFICATION FOR TAX PURPOSES											
Cl	ass/Description	2000 Rate	2001 Rate	MCA Cite								
1	Net Proceeds	100.000%	100.000%	15-6-131								
2	Gross Proceeds	3.000%	3.000%	15-6-132								
3	Agricultural Land	3.627%	3.543%	15-6-133								
4	Real Residential & Commercial Property	3.627%	3.543%	15-6-134								
5	Co-operatives and Pollution Control	3.000%	3.000%	15-6-135								
6	Livestock	3.000%	2.000%	15-6-136								
7	Qualifying Rural Electric Associations	8.000%	8.000%	15-6-137								
8	Business Equipment	3.000%	3.000%	15-6-138								
9	Pipelines, Non-electric Generating Property	12.000%	12.000%	15-6-141								
10	Timber	0.570%	0.460%	15-6-143								
12	Railroads and Airlines	4.270%	recalculated annually	15-6-145								
13	Telecomm. and Electric Generating Property	6.000%	6.000%	15-6-156								



TAX YEAR 2000 STATEWIDE TAXABLE VALUES											
Class Description	<u>Class</u>	Taxable Value	Percent of Total								
Livestock	6	\$ 17,971,637	1.07%								
Agricultural Land	3	139,318,879	8.29%								
Residential Real	4	669,015,067	39.83%								
Commercial Real	4	251,521,120	14.97%								
Business Equipment	8	112,782,734	6.71%								
Co-ops & Pollution Control	5	39,008,610	2.32%								
Utilities	9	230,832,978	13.74%								
Railroads and Airlines	12	49,641,444	2.96%								
Telecomm. Electric Utilities	13	147,142,750	8.76%								
Other	1, 2, 7, 10	<u>22,504,656</u>	<u>1.34%</u>								
Total		<u>\$1,679,739,875</u>	<u>100.00%</u>								

PROPERTY TAX - Statewide Property Value

Statewide Property Value			1999					2000	
• •	Acres	_	Assessed		Taxable	Acres	_	Assessed	 Taxable
CLASS 1 Net Proceeds		s	7.026.572	\$	7.026.572		\$	5.178.965	\$ 5.178.965
CLASS 2 Gross Proceeds		\$	276.068.509	.s	8.282.057		\$	282.032.558	\$ 8.460.975
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%)	1.669.588 12.399.716 35.193.759 859.395 650.118	\$	461.167.609 1.859.056.206 1.091.430.623 182.138.396 22.499.998	\$	17.109.276 68.971.095 40.494.678 6.757.259 5.843.284	1.664.666 12.393.924 35.206.447 856.247 670.028	\$	473.138.964 1.861.701.205 1.149.758.401 185.545.248 24.366.840	\$ 17.160.692 67.523.852 41.702.702 6.729.797 6.185.883
Elioible Mining Claims (3.71% 3.627%) Class 3 Subtotal	10 032 50.782.607	\$	442 542 3.616.735.374	\$	16 432 139 192 024	10.028 10.044 50.801.357	\$	439 281 3.694 949 939	\$ 15 953 139.318.879
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal			16.958.868.800 338.881.267 479.451.683 19.495.722 5.672.097.102 727.294.344 75.307.681 60.569.062 13.433.332 24.345.398.993	\$	629.165.206 6.437.352 17.783.447 385.291 210.435.288 26.982.635 1.611.143 1.123.561 264.387		_	17.760.865.563 335.416.106 505.946.199 19.043.235 6.105.365.695 743.944.724 78.561.840 65.950.888 11.138.223	\$ 644.196.572 6.101.757 18.348.590 368.148 221.441.598 26.982.894 1.705.201 1.194.246 197.181
CLASS 5 Rural Electric and Telephone Co-On (3%) Oualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%) Aluminum Electrolytic Equipment (3%)		\$	613.006.869 24.000 591.754.026 - 13.775.525 29.053.736	\$	18.390.198 720 17.448.991 - 303.514 871.612		\$	658.513.464 24.000 614.030.191 - 992.555 32.899.541	\$ 19.755.413 720 18.235.715 - 29.776 986.986
Class 5 Subtotal CLASS 6		\$	1.247.614.156	\$	37.015.035			1.306.459.751	\$ 39.008.610
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canola Seed Processing Equipment (4%, 3%) Class 6 Subtotal		<u>\$</u>	556.891.010 7.388.761 564.279.771	\$ \$	22.275.437 295.542 		\$ 	591.429.482 7.734.247 599.163.729	\$ 17.739.604 232.033 17.971.637
CLASS 7 Independent Telephone (8%, 3%)		\$	23.520.270	\$	1.881.621		\$	1.948.344	\$ 155.867
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment (6%, 3%) Class 8 Subtotal		\$	1.995.269.603 726.378.605 651.633.271 332.758.426 3.706.039.905	\$	113.756.543 43.582.991 39.098.152 19.310.406 215.748.092		\$	2.123.625.612 711.708.659 656.146.504 343.515.240 3.834.996.015	\$ 61.438.887 21.351.600 19.684.688 10.307.559 112.782.734
CLASS 9 Utilities (12%)		\$	4.150.706.200	\$	498.030.237		\$	1.923.996.519	\$ 230.832.978
CLASS 10 Timber Land (0.68%, 0.57%)	4.102.617	\$	1.252.954.161	\$	8.520.090	4.082.749	\$	1.527.787.335	\$ 8.708.849
CLASS 12 Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	1.018.380.649 102.949.251 1.121.329.900	\$	61.921.740 6 270 848 68.192.588		_	1.047.767.193 115.652.465 1.163.419.658	\$ 44.683.420 4 958 024 49.641.444
CLASS 13 Flectrical Generation Property (6%) Telecommunication Property (6%)		\$	<u>.</u> .	\$	·		\$	1.673.174.173 793.121.055	\$ 100.390.450 46.752.300
Class 13 Subtotal		\$	-	\$	-	l	\$	2.466.295.228	\$ 147.142.750
Total		\$	40,638,187,730	\$	1,900,647,605		\$	42,432,460,514	\$ 1,679,739,875

40 PROPERTY ASSESSMENT AND TAXABLE VALUE - BEAVERHEAD

CLASS 1 Nat Proceeds CLASS 2 Gross Proceeds CLASS 3 Agricultural Land Tilable Irigated (3.71%, 3627%) Tilable Non-Irigated (3.71%, 3627%) With Hay (3.71%, 3627%) Non-Qualited Ag Land (2597, 25389%) Eighbe Mining Claims (3.71%, 3627%) Class 3 Subttal CLASS 4 Land and Improvements Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualited Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualitied New Industrial (3%) Pollution Control (3%) Gaschol Related (3%) Research and Development (0%-3%) Aliminum Electriclytic Equipment (3%) Class 6 Livestock (4%, 3%) Leese and Renal Equipment (4%, 3%) Canal Seard Processing Equipment (4%, 3%) Canal Seard Processing Equipment (4%, 3%) Canal Search Processing Equipmen		\$ 28,237,90 1,261,56 38,040,66 4,535,18 384,12 \$ 72,459,43 \$ 158,876,04 3,741,33 6,793,62 245,80 43,332,82 4,792,19 2,766,72 49,68 \$ 220,598,24 \$ 11,174,58 179,36	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 1,047,6 46,8 1,411,3 168,2 99,7: 6 2,773,7: 6 5,894,1! 75,6 252,0 4,9 1,607,6 1777,7 67,2 9 6 8,080,4 6 335,2	- 229 258 258 258 258 257 279 2 101 266 247 292 2 181 281 281 281 281 281 281 281 281	89 24	- 7,586 9,027 5,106 4,041 1,725	\$ \$ 2 \$ 2	28,958,320 1,261,464 39,854,797 4,646,400 430,406 	\$ \$ \$	1,050,305 45,754 1,445,532 168,523 109,265 2,819,379 6,176,250 68,507 243,776 5,132 1,791,126 210,771 38,779 931 - 8,535,272
CLASS 2 Gross Proceeds CLASS 3 Agricultural Land Titable Iniquated (371%, 3627%) Titable Non-Iniquated (371%, 3627%) Grazing (371%, 3627%) With Hay (371%, 3627%) Non-Qualified Ag Land (2597, 25389%) Eliable Minina Clains (371%, 3627%) Class 3 Subtotal CLASS 4 Land and Improvements Residential Low Income (0742% to 2597%, 0.725% to 2539%) Mobile Homes (371%, 3627%) Mobile Homes Low Income (0742% to 2597%, 0.725% to 2539%) Commercial (371%, 3627%) Inclustrial (371%, 3627%) Naw Manufacturing (1,855% to 371%, 1,814% to 3627%) Qualified Golf Courses (1,855, 1,814%) Remodeled Commercial (0,742% to 371%, 0.725% to 3627%) Cass 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Inclustrial (3%) Pollution Control (3%) Gasch of Related (3%) Research and Development (0%3%) At minum Electrolytic Equipment (4%, 3%) Class 6 Livestock (4%, 3%) Lesse and Renated Equipment (4%, 3%) Cass 6 Subtotal CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%) CLASS 8 Machiney (6%, 3%) Farm Implements (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Furniture and Fixtures (6%, 3%) Furniture and Fixtures (6%, 3%) Class 9 Utilities (12%) CLASS 9 Utilities (12%)		\$ 28,237,90 1,261,56 38,040,66 4,535,18 384,12 \$ 72,459,43 \$ 158,876,04 3,741,33 6,793,62 245,90 43,332,82 4,792,19 2,766,72 49,68 \$ 220,598,24 \$ 11,174,58 179,36 \$ 11,353,95 \$ 27,282,38	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 1,047,6 46,8 1,411,3 168,2 99,7: 6 2,773,7: 6 5,894,1! 75,6 252,0 4,9 1,607,6 1777,7 67,2 9 6 8,080,4 6 335,2	804 850 258 751 	89 24 11	9,027 5,106 4,041 1,725	\$ 2 3	1,261,464 39,854,797 4,646,400 430,406 75,151,387 70,278,070 3,733,719 6,720,682 248,187 19,382,674 5,811,091 1,978,977 51,345	\$ \$	45,754 1,445,532 168,523 109,265 2,819,379 6,176,250 68,507 243,776 5,132 1,791,126 210,771 38,779 931
CLASS 3 Agricultural Landt Tlabble Irigated (3.71%, 3627%) Tlabble Non-Irrigated (3.71%, 3627%) Gezing (3.71%, 3627%) With Hay (3.71%, 3627%) Non-Qualified Ag Land (25.97, 25.389%) Eliabble Minina Clains (3.71%, 3.677%) Class 3 Subtotal CLASS 4 Land and Improvements Residential (3.71%, 3.627%) Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes (3.71%, 3.627%) Industrial (3.71%, 3.627%) New Menufacturing (1.855% to 3.71%, 1.814% to 3.627%) Cualified Goff Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Geschal Related (3%) Research and Development (0%-3%) Aluminum Electrolytic Equipment (0%-3%) Aluminum Electrolytic Equipment (0%-3%) Canda Seed Processing Equipment (4%, 3%) Canda Seed Processing Equi	2 4 4	\$ 28,237,90 1,261,56 38,040,66 4,536,18 384,12 \$ 72,459,43 \$ 158,876,04 3,741,33 6,793,62 245,80 43,332,82 4,792,19 2,766,72 49,68 \$ 220,598,24 \$ 11,174,58 179,36 \$ 11,353,95 \$ 27,282,38	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 1,047,6 46,8 1,411,3 168,2 99,7 6 2,773,7 6 5,894,1 75,6 252,0 4,9 1,607,6 177,7 67,2 5 8,080,4 6 336,2 5,3	804 850 258 751 	89 24 11	9,027 5,106 4,041 1,725	\$ 17	1,261,464 39,854,797 4,646,400 430,406 75,151,387 70,278,070 3,733,719 6,720,682 248,187 19,382,674 5,811,091 1,978,977 51,345	\$ \$	45,754 1,445,532 168,523 109,265 2,819,379 6,176,250 68,507 243,776 5,132 1,791,126 210,771 38,779 931
Tilable Inigated (371%, 3627%) Tilable Non-Inigated (371%, 3627%) Gazing (371%, 3627%) Widt Hay (371%, 3627%) Non-Qualified Ag Land (2597, 25389%) Eighte Mining Claims (371%, 3627%) Class 3 Subtoal CLASS 4 Land and Improvements Residential (371%, 3627%) Residential Low Income (0742% to 2597%, 0.725% to 2539%) Mobile Homes (371%, 3627%) Mobile Homes (371%, 3627%) Mobile Homes (371%, 3627%) Inclustrial (371%, 3627%) New Manufacturing (1855% to 3.71%, 1814% to 3627%) Cualified Golf Courses (1855, 1814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtoal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Inclustrial (3%) Research and Development (0%3%) Aluminum Electrical (3%) Research and Development (0%3%) Aluminum Electrical (3%) Research and Development (0%3%) Class 5 Subtoal CLASS 6 Livestook (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%) Cass 6 Subtoal CLASS 7 Non-Centrally Assessed Public Util (8%, 3%) Currial Series Equipment (6%, 3%) Firmiture and Fixtures (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 9 Utilities (12%) CLASS 9 Utilities (12%)		1,261,56 38,040,66 4,536,18 384,12 5 72,459,43 5 158,876,04 3,741,33 6,793,62 245,80 43,332,82 4,792,19 2,766,72 49,68 5 220,598,24 5 11,174,58 179,36	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	468 1,411,3 1682 99,7 6 2,773,7 6 5,894,1 75,6 252,0 4,9 1,607,6 1777, 672 9 6 8,080,4 6 335,2	804 850 258 751 	89 24 11	9,027 5,106 4,041 1,725	\$ 17	1,261,464 39,854,797 4,646,400 430,406 75,151,387 70,278,070 3,733,719 6,720,682 248,187 19,382,674 5,811,091 1,978,977 51,345	\$	45,754 1,445,532 168,523 109,265 2,819,379 6,176,250 68,507 243,776 5,132 1,791,126 210,771 38,779 931
CLASS 4 Land and Improvements Residential (371%, 3627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Inclustrial (3%) Pollution Control (3%) Gesorial Related (3%) Research and Development (0%3%) Aluminum Electrolytic Equipment (3%) Class 5 Subtotal CLASS 6 Livestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Casol Seed Processing Equipment (4%, 3%) Class 8 Machinery (6%, 3%) Furniture and Fixtures (6%, 3%) Furniture and Fixtures (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 9 Utilities (12%) CLASS 9 Utilities (12%)	4	\$ 158,876,04 3,741,33 6,793,62 245,80 43,332,82 4,792,19 2,766,72 49,68 5 220,598,24 11,174,58 179,36 \$ 11,353,95	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 5,894,11 75,6 252,0 4,9 1,607,6 177,7 67,2 5 6 8,080,4 6 335,2 5,3	101 666 049 983 664 786 247 922 418			\$ 17 2 \$ 23	70,278,070 3,733,719 6,720,682 248,187 49,382,674 5,811,091 1,978,977 51,345	\$	6,176,250 68,507 243,776 5,132 1,791,126 210,771 38,779 931 - 8,535,272
Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gaschol Related (3%) Research and Development (0%-3%) Aluminum Electrolytic Equipment (3%) Class 5 Subtotal CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%) Cass 6 Subtotal CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%) CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal CLASS 9 Utilities (12%) CLASS 10	9	179,36 11,353,95 27,282,38	1 \$	5,3	-			•		\$	451,173
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canda Seed Processing Fouripment (4%, 3%) Class 6 Subtotal CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%) CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal CLASS 9 Utilities (12%)	\$ 	\$ 27,282,38	1 \$,-	<u>-</u> 616		-		15,039,139 - 152,912 - - - - 15,192,051	\$	- 4,587 - - - 455,760
Non-Centrally Assessed Public Util. (8%, 3%) CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal CLASS 9 Utilities (12%) CLASS 10	9	27,584,66		12,0	090 <u>-</u>		-	\$ 3	30,680,015 286,999 - 30,967,014	\$	920,346 8,611 - 928,957
Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal CLASS 9 Utilities (12%) CLASS 10	9	\$ 3,168,35	3 \$	5 253,4	470			\$	2,148	\$	172
Utilities (12%) CLASS 10	-	27,137,56 11,805,76 5,903,63 3,699,61 48,546,57	7 2 5	708,3 354,2 210,3	353 233 3 <u>25</u>		-		29,926,252 12,785,573 5,105,084 3,634,337 51,451,246	\$	868,589 383,575 153,154 109,057 1,514,375
	9	\$ 15,240,21	I \$	5 1,828,8	327			\$ ^	11,670,599	\$	1,400,473
Timber Land (0.68%, 0.57%) 25,56	1 \$	\$ 4,821,04	ı \$	32,7	792			\$	5,935,731	\$	33,837
OLASS 12 Raitroads (6.08%, 4.27%) <u>Aitines (6.08%, 4.27%)</u> Class 12 Subtotal	\$				095			_	5,528,421	\$	236,064
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal Total	9	9 0,110,00					-		<u>-</u> 5,528,421	Ψ	

PROPERTY ASSESSMENT AND TAXABLE VALUE - BIG HORN

Big Horn			1999					2000		
_	Acres		Assessed		<u> Faxable</u>	Acres		Assessed		Taxable
CLASS 1 Net Proceeds		c		\$			¢		\$	
CLASS 1 Net Proceeds CLASS 2 Gross Proceeds		\$ \$	-	\$ \$	-		\$ \$	-	ъ \$	-
		Ψ	_	Ψ	.		φ	-	Ψ	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Elioble Mining Claims (3.71%, 3.627%)	42,710 140,373 1,321,091 23,663 6,919 0	\$	17,129,453 24,755,791 46,086,681 5,978,825 232,644	\$	635,512 918,458 1,709,952 221,797 60,414	43,656 140,581 1,327,786 23,827 6,860	\$	17,894,010 24,817,837 48,702,459 6,112,071 244,793	\$	649,031 900,155 1,766,532 221,691 62,152
Class 3 Subtotal	1,534,755	\$	94,183,394	\$	3,546,133	1,542,710	\$	97,771,170	\$	3,599,561
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)	%)	\$	79,730,868 1,768,343 5,624,887 19,189 29,175,605 72,732,646	\$	2,957,910 33,205 208,685 381 1,082,383 2,698,380		\$	81,003,075 1,585,601 5,991,274 62,941 29,986,439 72,126,351	\$	2,938,266 30,027 217,288 857 1,087,572 2,616,022
Qualified Golf Courses (1.855, 1.814%)			463,051		8,590			463,375		8,406
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	189,514,589	\$	6,989,534		\$	191,219,056	\$	6,898,438
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	13,370,148	\$	401,106		\$	19,630,147	\$	588,904
Qualified New Industrial (3%) Pollution Control (3%)			- 3,501,471		- 105,044			- 3,439,700		- 103,191
Gasohol Related (3%)			-		-			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-		-			-		-
Class 5 Subtotal		\$	16,871,619	\$	506,150		\$	23,069,847	\$	692,095
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$	20,837,226 23,401	\$	833,473 935		\$	21,313,931 27,032	\$	639,365 810
Class 6 Subtotal		\$	20,860,627	\$	834,408		\$	21,340,963	\$	640,175
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	5,234,582	\$	418,767		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	86,761,076 18,340,903 4,033,481 14,777,304	\$	5,205,677 1,100,469 242,011 880,070		\$	123,612,992 18,145,539 3,936,964 24,179,528	\$	3,708,393 544,370 118,118 725,418
Class 8 Subtotal		\$	123,912,764	\$	7,428,227		\$	169,875,023	\$	5,096,299
CLASS 9 Utilities (12%)		\$	33,125,036	\$	3,975,008		\$	26,696,340	\$	3,203,560
CLASS 10 Timber Land (0.68%, 0.57%)	76,680	\$	6,363,133	\$	43,271	76,680	\$	8,832,742	\$	50,374
OLASS 12 Raitroads (6.08%, 4.27%) Aitines (6.08%, 4.27%)		\$	20,678,084	\$	1,257,226 -		\$	22,124,874	\$	944,735 -
Class 12 Subtotal		\$	20,678,084	\$	1,257,226		\$	22,124,874	\$	944,735
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	- -	\$	- -		\$	- 4,093,685	\$	- 229,199
Class 13 Subtotal		\$	-	\$	-		\$	4,093,685	\$	229,199
Total		\$	510,743,828	\$	24,998,724		\$	565,023,700	\$	21,354,436

42 PROPERTY ASSESSMENT AND TAXABLE VALUE - BLAINE

Blaine		 1999					2000		
_	Acres	 Assessed	_1	axable	Acres_		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$ -	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$ -	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wid Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	46,275 357,269 1,118,246 23,497 3,122 0	\$ 11,125,385 49,253,673 40,171,812 6,513,462 98,655	\$	412,747 1,827,288 1,490,387 241,650 25,616	46,275 357,269 1,118,515 23,497 3,122 0	\$	11,424,711 49,319,748 42,303,258 6,648,941 103,357	\$	414,378 1,788,834 1,534,296 241,163 26,240
Class 3 Subtotal	1,548,409	\$ 107,162,987	\$	3,997,688	1,548,678	\$	109,800,015	\$	4,004,911
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)	%)	\$ 57,803,583 754,727 2030,299 23,396 13,123,711 1,678,459	\$	2,144,140 14,611 75,320 535 486,905 62,270		\$	55,130,045 656,679 1,945,855 22,600 12,334,725 1,731,929	\$	1,999,837 12,574 70,583 531 447,393 62,816
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		340,437 -		6,316 -			331,335 -		6,010 -
Class 4 Subtotal		\$ 75,754,612	\$	2,790,097		\$	72,153,168	\$	2,599,744
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$ 8,559,572 -	\$	256,789 -		\$	9,057,003	\$	271,708
Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)		- - -		- - -			- - -		- - -
Aluminum Electrolytic Equipment (3%)		 	_			_		_	
Class 5 Subtotal		\$ 8,559,572	\$	256,789		\$	9,057,003	\$	271,708
CLASS 6 Livestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$ 14,984,045 7,053	\$	599,368 282		\$	16,310,276 8,274	\$	489,294 248
Class 6 Subtotal		\$ 14,991,098	\$	599,650		\$	16,318,550	\$	489,542
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$ -	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$ 2,783,551 19,872,242 1,547,090 3,592,431	\$	167,025 1,192,334 92,829 213,756		\$	3,652,191 20,064,091 1,703,065 4,308,430	\$	109,583 601,921 51,086 129,254
Class 8 Subtotal		\$ 27,795,314	\$	1,665,944		\$	29,727,777	\$	891,844
CLASS 9 Utilities (12%)		\$ 26,242,100	\$	3,149,055		\$	23,145,737	\$	2,777,488
CLASS 10 Timber Land (0.68%, 0.57%)	3,017	\$ 249,876	\$	1,698	3,017	\$	347,238	\$	1,984
CLASS 12 Raitroads (6.08%, 4.27%) Aitines (6.08%, 4.27%)		\$ 19,908,712	\$	1,210,450 -		\$	21,307,740	\$	862,962 <u>-</u>
Class 12 Subtotal		\$ 19,908,712	\$	1,210,450		\$	21,307,740	\$	862,962
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$ - 	\$	- -		\$	3.041.021	\$	179,424
Class 13 Subtotal		\$ -	\$	-		\$	3,041,021	\$	179,424
Total		\$ 280,664,271	\$	13,671,371		\$	284,898,249	\$	12,079,607

PROPERTY ASSESSMENT AND TAXABLE VALUE - BROADWATER

Broadwater		1999		<u> </u>		2000				
	Acres		Assessed		Taxable	_Acres_		Assessed		Taxable Taxable
	Aulus		13303300		Taxable	ACICO		133C33Cu		αλασιο
CLASS 1 Net Proceeds		\$	146,338	\$	146,338		\$	163,694	\$	163,694
CLASS 2 Gross Proceeds		\$	14,958,494	\$	448,755		\$	9,174,427	\$	275,233
CLASS 3 Agricultural Land:				_			_			
Tillable Inrigated (3.71%, 3.627%)	45,296	\$	10,812,005	\$	401,130	45,338	\$	11,087,947	\$	402,158
Tillable Non-Irrigated (3.71%, 3.627%)	69,302 318,638		8,895,163		330,017	69,699		8,979,235 6,843,827		325,678
Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%)	7,043		6,357,852 1,579,219		235,892 58,588	326,943 7,038		0,043,02 <i>1</i> 1,612,598		248,231 58,486
Non-Qualified Ag Land (25.97, 25.389%)	9,817		342,775		89,008	10,004		365,456		92,775
Eligible Mining Claims (3.71%, 3.627%)	9,017		3 12, 113		09,000 -	0,004		300,400 -		32,113
Class 3 Subtotal	450,096	\$	27,987,014	\$	1,114,635	459,022	\$	28,889,063	\$	1,127,328
CLASS 4 Landand Improvements:										
Residential (3.71%, 3.627%)		\$	59,592,788	\$	2,210,822		\$	65,129,534	\$	2,362,507
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		•	2,217,889	•	46,206		•	2,121,464	•	38,386
Mobile Homes (3.71%, 3.627%)			6,964,472		258,386			7,807,563		283,178
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		320,692		6,388			345,424		5,780
Commercial (3.71%, 3.627%)	•		11,509,046		426,990			12,375,677		448,872
Industrial (3.71%, 3.627%)			4,095,570		151,943			4,184,425		151,771
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			964,391		20,699			1,135,852		24,571
Qualified Golf Courses (1.855, 1.814%)			-		-			-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			<u> </u>	_				<u> </u>		<u> </u>
Class 4 Subtotal		\$	85,664,848	\$	3,121,434		\$	93,099,939	\$	3,315,065
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	2,595,557	\$	77,867		\$	2,679,616	\$	80,388
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			486,319		14,590			410,496		12,315
Gasohol Related (3%)			-		-			-		-
Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%)		_	-	_			_	-	_	
Class 5 Subtotal		\$	3,081,876	\$	92,457		\$	3,090,112	\$	92,703
CLASS6										
Livestock (4%, 3%)		\$	5,431,146	\$	217,246		\$	6,000,099	\$	179,992
Lease and Rental Equipment (4%, 3%)			29,136		1,165			33,295		998
Canda Seed Processing Equipment (4%, 3%)		_		_			_		_	
Class 6 Subtotal		\$	5,460,282	\$	218,411		\$	6,033,394	\$	180,990
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8										
Machinery (6%, 3%)		\$	19,628,124	\$	1,160,753		\$	17,590,108	\$	522,523
Farm Implements (6%, 3%)			8,185,855		491,158			7,867,543		236,030
Furniture and Fixtures (6%, 3%)			1,441,768		86,510			1,382,148		41,464
Other Business Equipment			762,858		38,085			594,466		17,846
Class 8 Subtotal		\$	30,018,605	\$	1,776,506		\$	27,434,265	\$	817,863
CLASS 9										
Utilities (12%)		\$	33,662,233	\$	4,039,470		\$	25,348,769	\$	3,041,853
			. , -		. ,					
CLASS 10 Timber Land (0.68%, 0.57%)	35,093	\$	6,667,780	æ	45,341	35,093	\$	8,189,846	\$	46,678
, ,	30,093	Φ	0,007,700	\$	40,341	30,093	Φ	0,103,040	Ф	40,070
CLASS 12										
Railroads (6.08%, 4.27%)		\$	14,382,355	\$	874,448		\$	13,641,157	\$	613,853
Airlines (6.08%, 4.27%)		<u> </u>	14200055	Φ.	07/ //0	l .	•	10644457	Φ.	
Class 12 Subtotal		\$	14,382,355	\$	874,448	l	\$	13,641,157	\$	613,853
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	-	\$	-
Telecommunication Property (6%)			<u> </u>	_			_	9,650,971		579,059
Class 13 Subtotal		\$	-	\$	-		\$	9,650,971	\$	579,059
Total		\$	222,029,825	\$	11,877,795		\$	224,715,637	\$	10,254,319
		<u></u>		Ě	.,,		Ź		=	-,,

44 PROPERTY ASSESSMENT AND TAXABLE VALUE - CARBON

Carbon			1999					2000		
	Acres		Assessed	_	Taxable	Acres		Assessed	_	Taxable
CLASS 1 Net Proceeds		\$	-	\$			\$	3,450	\$	3,450
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	70,322 41,148	\$	28,029,269 6.737.917	\$	1,039,888 249,985	70,302 41,127	\$	28,649,112 6,736,405	\$	1,039,110 244,332
Grazing (3.71%, 3.627%)	525,497		19,519,700		724,195	525,339		20,435,841		741,225
Wild Hay (3.71%, 3.627%)	13,370		3,063,156		113,640	13,371		3,130,725		113,540
Non-Qualified Ag Land (25.97, 25.389%)	15,021		523,987		136,069	15,683		572,973		145,471
Eligible Mining Claims (3.71%, 3.627%)	0		<u> </u>	_		0	_	<u> </u>		
Class 3 Subtotal	665,357	\$	57,874,029	\$	2,263,777	665,822	\$	59,525,056	\$	2,283,678
CLASS 4 Land and Improvements:		•	050 555 050	•	0.407000		•	OTE 050 5 45	•	0.000.040
Residential (3.71%, 3.627%))/\	\$	253,575,850	\$	9,407,390		\$	275,656,545	\$	9,998,343
Residential Low Income (0.742% to 2.597%, 0.725% to 2.5399 Mobile Homes (3.71%, 3.627%)	/o)		5,715,317 5,508,129		111,405 204,348			5,036,302 6,011,723		91,614 218,043
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.5	30%)		178,455		3,498			157,010		2,857
Commercial (3.71%, 3.627%)	ω <i>7</i> 0)		43.192.880		1.602.448			47,780,089		1,732,976
Industrial (3.71%, 3.627%)			2,414,534		89,578			2,421,223		87,816
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		´ -			-		· -
Qualified Golf Courses (1.855, 1.814%)	`		1,413,914		26,228			1,448,841		26,282
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627% Class 4 Subtotal)	\$	311,999,079	\$	11,444,895		\$	338,511,733	\$	12,157,931
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	4,981,045	\$	149,432		\$	6,843,044	\$	205,290
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			-		-			-		-
Gasohol Related (3%)			-		-			-		-
Research and Development (0%3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	4,981,045	\$	149,432		\$	6,843,044	\$	205,290
CLASS6										
Livestock (4%, 3%)		\$	11,545,742	\$	461,813		\$	12,148,124	\$	364,376
Lease and Rental Equipment (4%, 3%)			53,371		2,136			68,562		2,057
Canda Seed Processing Equipment (4%, 3%)								<u> </u>		
Class 6 Subtotal		\$	11,599,113	\$	463,949		\$	12,216,686	\$	366,433
CLASS7		_		_			_			
Non-Centrally Assessed Public Util. (8%, 3%)		\$	1,497,093	\$	119,768		\$	-	\$	-
CLASS 8 Machinery (6%, 3%)		\$	6,274,351	\$	376,458		\$	6,543,182	\$	197,183
Farm Implements (6%, 3%)		Ψ	12,334,633	Ψ	740,092		Ψ	11.187.237	φ	335,868
Furniture and Fixtures (6%, 3%)			3,928,710		235,731			3,592,444		107,783
Other Business Equipment			4,268,068		243,263			3,332,195		100,004
Class 8 Subtotal		\$	26,805,762	\$	1,595,544		\$	24,655,058	\$	740,838
CLASS9										
Utilities (12%)		\$	74,092,548	\$	8,891,107		\$	58,357,580	\$	7,002,909
CLASS 10										
Timber Land (0.68%, 0.57%)	11,311	\$	1,102,947	\$	7,497	11,301	\$	1,523,987	\$	8,697
CLASS 12		ተ	40.700.040	ø	CE0.700		φ	44 450 070	ተ	400.000
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	10,702,346	\$	650,703		\$	11,456,672 -	\$	489 <u>,</u> 200 -
Class 12 Subtotal		\$	10,702,346	\$	650,703		\$	11,456,672	\$	489,200
CLASS 13				ው			\$		\$	
CLASS 13 Electrical Generation Property (6%)		\$	-	\$	- 1		Ψ	-	Ψ	-
Electrical Generation Property (6%) Telecommunication Property (6%)		_	<u>-</u>	_			_	8,584,893	_	496,316
Electrical Generation Property (6%)		\$	- -	\$	<u> </u>		\$	8,584,893 8,584,893	\$	496,316 496,316

PROPERTY ASSESSMENT AND TAXABLE VALUE - CARTER

Carter		 1999	 		 2000	
	Acres	 Assessed	 axable	Acres	 Assessed	 <u> Faxable</u>
CLASS 1 Net Proceeds		\$ 3,972,006	\$ 3,972,006		\$ 2,325,193	\$ 2,325,193
CLASS 2 Gross Proceeds		\$ -	\$ -		\$ -	\$ -
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	0 97,261 1,228,909 42,845 993 0	\$ - 11,195,157 38,669,791 6,246,623 34,624	\$ - 415,339 1,434,737 231,741 8,988	0 97,261 1,229,364 42,845 987 0	\$ - 11,260,458 40,842,641 6,404,610 36,055	\$ - 408,428 1,481,307 232,296 9,156
Class 3 Subtotal	1,370,007	\$ 56,146,195	\$ 2,090,805	1,370,457	\$ 58,543,764	\$ 2,131,187
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.53% Commercial (3.71%, 3.627%) Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)		\$ 15,474,575 292,255 1,022,710 18,066 1,621,517	\$ 574,033 5,639 37,939 401 60,157		\$ 14,628,889 235,084 1,134,928 13,619 1,677,358	\$ 530,714 4,172 41,166 338 60,840 -
Qualified Golf Courses (1.855, 1.814%)		-	-		-	-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$ 18,429,123	\$ 678,169		\$ 17,689,878	\$ 637,230
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%)		\$ 2,929,123 - - -	\$ 87,872 - - -		\$ 2,830,448 - - -	\$ 84,916 - - -
Research and Development (0%-3%) Aluminum Electrolytic Equipment (3%)		-	-		-	-
Class 5 Subtotal		\$ 2,929,123	\$ 87,872		\$ 2,830,448	\$ 84,916
CLASS 6 Livestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$ 15,353,721 67,157	\$ 614,165 2,686 -		\$ 16,701,155 70,879	\$ 501,026 2,126
Class 6 Subtotal		\$ 15,420,878	\$ 616,851		\$ 16,772,034	\$ 503,152
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$ -	\$ -		\$ -	\$ -
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$ 2,704,776 10,353,312 178,558 116,685	\$ 162,315 621,191 10,715 6,939		\$ 2,662,017 10,671,894 110,459 92,192	\$ 79,928 320,154 3,316 2,765
Class 8 Subtotal		\$ 13,353,331	\$ 801,160		\$ 13,536,562	\$ 406,163
CLASS 9 Utilities (12%)		\$ 5,651,154	\$ 678,137		\$ 5,878,076	\$ 705,370
CLASS 10 Timber Land (0.68%, 0.57%)	21,603	\$ 1,816,479	\$ 12,359	21,602	\$ 2,522,117	\$ 14,396
CLASS 12 Railroads (6.08%, 4.27%)		\$ -	\$ -		\$ -	\$ -
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$ -	\$ 		\$ -	\$ <u> </u>
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$ - -	\$ - -		\$ - 34,745	\$ - 1,042
Class 13 Subtotal		\$ 	\$ -		\$ 34,745	\$ 1,042
Total		\$ 117,718,289	\$ 8,937,359		\$ 120,132,817	\$ 6,808,649

46 PROPERTY ASSESSMENT AND TAXABLE VALUE - CASCADE

Cascade			1999					2000		
	Acres		Assessed	_	Taxable	_Acres_		Assessed		<u>Taxable</u>
CLASS 1 Net Proceeds		\$	_	\$	_		\$	_	\$	_
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	_
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	42,461	\$	10,307,528	\$	382,379	42,543	\$	10,675,862	\$	387,217
Tillable Non-Irrigated (3.71%, 3.627%)	355,959		66,953,747		2,483,985	355,028		66,867,566		2,425,291
Grazing (3.71%, 3.627%)	813,563		29,139,598		1,081,093	813,302		30,652,738		1,111,795
Wild Hay (3.71%, 3.627%)	57,240		14,177,490		525,993	57,235		14,505,927		526,140
Non-Qualified Ag Land (25.97, 25.389%)	31,906		1,112,332		288,866	32,569		1,189,242		301,886
Eligible Mining Claims (3.71%, 3.627%)	304	_	13,762	_	510	304	_	14,520	_	527
Class 3 Subtotal	1,301,434	\$	121,704,457	\$	4,762,826	1,300,981	\$	123,905,855	\$	4,752,856
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	1,323,188,348	\$	49,091,485		\$	1,334,875,959	\$	48,415,780
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			25,786,436		451,421			26,281,015		434,764
Mobile Homes (3.71%, 3.627%)	m ()		26,334,052		972,232			29,126,100		1,054,768
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	} %)		1,432,346		26,812			1,439,950		27,795
Commercial (3.71%, 3.627%)			567,890,636		21,068,837			591,575,898		21,456,317
Industrial (3.71%, 3.627%)			27,673,590		1,026,692			28,993,314		1,051,591
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)			10,069,129 2,647,239		188,270 49,107			10,021,394 2,654,386		188,240 48,149
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			5,212,291		134,499			1,661,258		46,149 34,348
Class 4 Subtotal		\$	1.990.234.067	\$	73,009,355		\$	2.026.629.274	\$	72,711,752
		Ψ	1,000,201,001	Ψ	70,000,000		Ψ	2,020,020,21	Ψ	72,711,702
CLASS5		Φ	0.077.007	Φ	mm		Φ	40.400.540	•	044000
Rural Electric and Telephone Co-Op (3%)		\$	9,977,827	\$	299,333		\$	10,469,549	\$	314,089
Qualified New Industrial (3%)			7200000		404700			-		-
Pollution Control (3%)			7,399,980		134,799			6,814,793		144,147
Gasond Related (3%) Research and Development (0%3%)			-					-		-
Aluminum ElectroViic Equipment (3%)			_					_		_
Class 5 Subtotal		\$	17,377,807	\$	434,132		\$	17,284,342	\$	458,236
		Ψ	11,011,001	Ψ	-101,10 <u>2</u>		Ψ	17,201,012	Ψ	-100,200
CLASS6		Φ	40.040.447	Φ	040,550		Φ	47.004.770	•	F40.007
Livestock (4%, 3%)		\$	16,240,447	\$	649,559		\$	17,091,770	\$	512,607
Lease and Rental Equipment (4%, 3%) Canala Seed Processing Equipment (4%, 3%)			435,201		17,407			415,820		12,475
Cass 6 Subtotal		\$	16,675,648	\$	666,966		\$	17,507,590	\$	525,082
		Ψ	10,070,040	Ψ	000,500		Ψ	17,507,550	Ψ	323,002
CLASS7		_		_			_		_	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	1,656,777	\$	132,541		\$	1,853,179	\$	148,254
CLASS8										
Machinery (6%, 3%)		\$	75,624,241	\$	3,769,885		\$	79,762,619	\$	2,042,106
Farm Implements (6%, 3%)			16,704,296		1,002,266			16,207,811		486,233
Furniture and Fixtures (6%, 3%)			64,557,203		3,873,373			66,910,655		2,007,347
Other Business Equipment		_	12,511,258	_	719,524		_	9,773,663	_	293,340
Class 8 Subtotal		\$	169,396,998	\$	9,365,048		\$	172,654,748	\$	4,829,026
CLASS9						l .				
Utilities (12%)		\$	182,856,841	\$	21,942,822	l .	\$	80,013,174	\$	9,601,578
CLASS 10										
Timber Land (0.68%, 0.57%)	44,686	\$	9,191,552	\$	62,493	44,472	\$	11,290,405	\$	64,345
, ,	-,	*	-,,	*	- 4	,	*	,,	*	
CLASS 12		Φ	22.040.007	¢	2000.400		φ	DE 204 044	Φ	1.540.604
Railroads (6.08%, 4.27%)		\$	33,049,807	\$	2,009,429		\$	35,321,941	\$	1,510,621
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	18,528,636 51,578,443	\$	1,126,543 3,135,972		\$	18,217,006 53,538,947	\$	<u>778,355</u> 2,288,976
		Φ	51,578,443	Φ	3,130,312	l .	Φ	33,330,947	Φ	<u>4,400,970</u>
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	170,682,717	\$	10,240,963
Telecommunication Property (6%)				_	I			52,887,548		3,148,243
Class 13 Subtotal		\$	-	\$	-		\$	223,570,265	\$	13,389,206
Total		\$	2,560,672,590	\$	113,512,155	l .	\$	2,728,247,779	\$	108,769,311
		Ě	_,000,01 <u>E</u> 1000	Ě		-	Ě	_,, ,	Ě	

PROPERTY ASSESSMENT AND TAXABLE VALUE - CHOUTEAU

Chouteau			1999					2000		
_	Acres		\ssessed_	_1	axable	Acres		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Inigated (3.71%, 3.627%) Tillable Non-Inigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	7,291 1,101,320 913,759 21,634 3,781 0 2047,785	\$	1,523,736 213,541,242 30,011,160 5,035,022 133,199 - 250,244,359	\$	56,532 7,922,383 1,113,626 186,800 34,594 - 9,313,935	7,29' 1,100,554 913,92t 21,614 3,854 	5	1,571,698 213,556,919 31,662,360 5,142,515 141,811 - 252,075,303	\$	57,009 7,745,692 1,148,635 186,519 35,998 - 9,173,853
CLASS 4 Land and Improvements	2,047,760	Φ	230244,339	Φ	9,513,930	2,041,231	Φ	202,070,500	Ф	9,173,000
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)		\$	92,235,798 961,605 1,238,149 10,827 9,920,380 7,135,836	\$	3,421,664 17,654 45,939 200 368,051 264,743		\$	93,072,910 1,117,508 1,329,125 2,394 10,042,998 6,904,513 112,534	\$	3,375,899 17,874 48,213 43 364,279 250,428 2,857
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	111,502,595	\$	4,118,251		\$	451,543 113,033,525	\$	3,274 4,062,867
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	10,431,324 -	\$	312,942 -		\$	10,594,900 -	\$	317,848 -
Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%)										
Class 5 Subtotal		\$	10,431,324	\$	312,942		\$	10,594,900	\$	317,848
CLASS 6 Livestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canala Seed Processing Equipment (4%, 3%)		\$	10,307,414 7,699	\$	412,284 308		\$	10,966,843 17,959	\$	328,976 539
Class 6 Subtotal		\$	10,315,113	\$	412,592		\$	10,984,802	\$	329,515
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	3,169,890 48,854,403 1,396,858 2,000,558	\$	190,214 2,931,263 83,820 100,737		\$	3,841,273 46,844,149 1,296,440 1,943,029	\$	114,779 1,405,327 38,899 58,313
Class 8 Subtotal		\$	55,421,709	\$	3,306,034		\$	53,924,891	\$	1,617,318
CLASS 9 Utilities (12%)		\$	63,071,747	\$	7,568,607		\$	51,073,252	\$	6,128,791
CLASS 10 Timber Land (0.68%, 0.57%)	14,094	\$	1,412,168	\$	9,603	14,094	\$	1,950,013	\$	11,126
CLASS 12 Raitroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	8,066,399	\$	490,436 <u>-</u>		\$	8,609,575 -	\$	367,629 -
Class 12 Subtotal		\$	8,066,399	\$	490,436		\$	8,609,575	\$	367,629
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$		\$	- 		\$	- 5,133,492	\$	- 304,296
Class 13 Subtotal		\$	-	\$	-		\$	5,133,492	\$	304,296
Total		\$	510,465,414	\$	25,532,400		\$	507,379,753	\$	22,313,243

48 PROPERTY ASSESSMENT AND TAXABLE VALUE - CUSTER

Custer			1999					2000		
_	Acres		Assessed		<u> Faxable</u>	Acres		Assessed		<u> </u>
CLASSA NH Decemb		ф.		Ф.			ф.			
CLASS 1 Net Proceeds		\$ \$	-	\$ \$	-		\$ \$	-	\$ \$	-
CLASS 2 Gross Proceeds		Ф	-	Ф	-		ф	-	Ф	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	26,283 67,456 1,682,814 20,696 15,965	\$	10,740,501 8,507,386 42,135,505 3,759,548 556,377	\$	398,470 315,622 1,563,222 139,473 144,483	26,196 67,452 1,682,608 20,696 15,982	\$	10,871,004 8,538,534 44,515,305 3,849,442 583,423	\$	394,293 309,689 1,614,518 139,625 148,117
Class 3 Subtotal	1,813,214	\$	65,699,317	\$	2,561,270	1,812,934	\$	68,357,708	\$	2,606,242
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)		\$	135,533,088 4,466,319 5,333,935 281,094 53,271,704 6,390,320	\$	5,028,056 86,516 197,903 6,005 1,976,396 237,080		\$	135,282,742 4,783,148 5,554,648 276,689 54,856,972 6,624,108	\$	4,907,006 86,792 201,472 6,285 1,989,686 240,257
Qualified Golf Courses (1.855, 1.814%) <u>Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627</u> %) Class 4 Subtotal		\$	516,340 415,309 206,208,109	\$	9,578 <u>6,747</u> 7,548,281		\$	521,542 453,215 208,353,064	\$	9,461 <u>9,911</u> 7,450,870
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	4,873,378 -	\$	146,202 -		\$	4,827,324 -	\$	144,818 -
Pollution Control (3%) Gasohal Related (3%) Research and Development (0%-3%)			- - -		- - -			- - -		- - -
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	4,873,378	\$	<u>-</u> 146,202		\$	4,827,324	\$	<u>-</u> 144,818
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canola Seed Processing Equipment (4%, 3%)		\$	14,980,857 240,529	\$	599,248 9,621		\$	15,714,293 224,185	\$	471,381 6,724
Class 6 Subtotal		\$	15,221,386	\$	608,869		\$	15,938,478	\$	478,105
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	6,450,880 9,416,903 11,515,433 1,245,743	\$	387,060 565,020 690,932 67,726		\$	7,678,622 9,176,741 9,048,236 1,238,401	\$	230,365 275,305 271,443 37,180
Class 8 Subtotal		\$	28,628,959	\$	1,710,738		\$	27,142,000	\$	814,293
CLASS 9 Utilies (12%)		\$	20,142,627	\$	2,417,115		\$	11,003,703	\$	1,320,442
CLASS 10 Timber Land (0.68%, 0.57%)	37,798	\$	3,177,283	\$	21,606	37,776	\$	4,409,899	\$	25,159
CLASS 12 Railroads (6.08%, 4.27%) <u>Aifnes (6.08%, 4.27%)</u>		\$	17,171,410 553,963	\$	1,044,021 33,690		\$	18,249,970 618,953	\$	779,275 26,429
Class 12 Subtotal		\$	17,725,373	\$	1,077,711		\$	18,868,923	\$	805,704
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	- 	\$	<u>-</u>		\$	1,084,998 11,473,248	\$	65,100 678,419
Class 13 Subtotal		\$	-	\$	-		\$	12,558,246	\$	743,519
Total		\$	361,676,432	\$	16,091,792		\$	371,459,345	\$	14,389,152

PROPERTY ASSESSMENT AND TAXABLE VALUE - DANIELS

CLASS 1 NAI Promote: CLASS 2 (Pare Promote): CLASS 2 (Pare Promote): CLASS 2 (Pare Promote): CLASS 3 (Pare Promote): CLASS 3 (Pare Promote): CLASS 3 (Pare Promote): Teles in grade (3 PTW, 342 PTW) Teles in grade (3 PTW, 342 PTW) A 200 PTW 482 PT	Daniels			1999			l		2000		
CLASS 2 Gros Prizonts	_	Acres		Assessed		<u> </u>	Acres		Assessed		axable
CLASS 2 Gros Priceates	CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CASS3 Agicalaritant Titote injuse (27%, 362%)			•	_	•	_		•	_	•	_
Tebels hydraged (271%, 3627%)			Ψ		Ψ			*		Ψ	
CLASS Lord and Impovements	Tillable Inrigated (3.71%, 3.627%) Tillable Non-Inrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	459,281 209,904 4,355 794 0		54,989,481 6,630,722 615,169 28,155	_	2,040,105 246,056 22,824 7,313	457,936 209,776 4,355 794		55,104,500 7,000,179 629,378 29,314		1,998,651 253,913 22,822 7,442
Restbried GPW, 3627% Rostbried Lord more (07.42% to 25.59%)		6/5,1/6	\$	62,458,875	\$	2,323,544	6/3,/01	\$	62,964,903	\$	2,290,137
Publishid (371%), 3627%)	Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539		\$	414,500 947,209 3,868	\$	9,296 35,143 100		\$	415,987 996,311 -	\$	8,355 36,136 -
Carified Colf Curses (1855 1814*9)	Industrial (3.71%, 3.627%)			,,							-, -
CLASS5 Rural Electric and Telephrone Co-Op (5%) Cuellified New Industrial (3%) Ceach of Resided (4%) 3%) Ceach of Resided (4%) 3% Ceach	Qualified Golf Courses (1.855, 1.814%)			- 71,889 -		1,333			70,426 -		- 1,277 -
Ruel Electric and Telephone Co-Op (3%) \$ 7,065,262 \$ 211,958 \$ 6,124,564 \$ 183,738 Cueffied New Industria (3%)			\$	35,651,057	\$	1,315,116		\$	34,373,806	\$	1,238,743
Public Control (3%) Cascinal Related (3%) Cascin	Rural Electric and Telephone Co-Op (3%)		\$	7,065,262	\$	211,958		\$	6,124,564	\$	183,738
Research and Development (10%-3%)	Pollution Control (3%)			-					-		-
Alminum Redit Mic Equipment (3%) \$ 7,065,262 \$ 211,988 \$ 6,124,564 \$ 183,738 Class 5 Subtool				-					-		-
CLASS CLicestock (4%, 3%)	Aluminum Electrolytic Equipment (3%)		_	7005000	_			_			400.700
Lixestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canda Seed Phonestrin Fourment (4%, 3%) Canda Seed Phonestrin Fourment (4%, 3%) Cass 6 Subtotal CLASS 7 Non-Centrally Assessed Public Util (8%, 3%) S S S S Machinery (6%, 3%) S S S Machinery (6%, 3%) S S S S Machinery (6%, 3%) S S S S Machinery (6%, 3%) S S S S S Machinery (6%, 3%) S S S S S S Machinery (6%, 3%) S S S S S S Machinery (6%, 3%) S S S S S S S Machinery (6%, 3%) S S S S S S S Machinery (6%, 3%) S S S S S S S S S S S S S S S S S S S			\$	7,065,262	\$	211,968		\$	6,124,564	\$	183,738
Class 6 Subtotal \$ 4,345,346 \$ 173,815 \$ 4,357,361 \$ 130,714	Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$, ,	\$	· · · · · · · · · · · · · · · · · · ·		\$		\$	•
Non-Centrally Assessed Public Uil. (8%, 3%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			\$	4,345,346	\$	173,815		\$	4,357,361	\$	130,714
Machinery (6%, 3%) \$ 456,064 \$ 27,373 \$ 1,172,191 \$ 35,168 Farm Implements (6%, 3%) 16,461,960 987,717 16,356,162 490,682 Furniture and Fixtures (6%, 3%) 798513 47,911 668,487 20,061 Other Business Equipment 869,008 52,011 368,933 11,075 Class 9 1,115,012 \$ 18,565,773 \$ 566,986 CLASS 9 Utilities (12%) \$ 1,830,364 \$ 219,642 \$ 717,549 \$ 86,106 CLASS 10 Timber Land (0,689%, 0,57%) 0 \$ - \$ - \$ - 0 \$ - \$ - \$ - 0 - \$ - \$ - CLASS 12 Railroads (6,08%, 427%) \$ 4,463,970 \$ 275,427 \$ 4,963,363 \$ 211,508 Airlines (6,08%, 427%) \$ 4,463,970 \$ 275,427 \$ 4,963,363 \$ 211,508 CLASS 13 Beotrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5,192,937 \$ 311,576 Class 13 Subtotal \$ - \$ - \$ - \$ - \$ 5,192,937 \$ 311,576			\$	-	\$			\$	_	\$	-
Fam Implements (6%, 3%) Funiture and Fixtures (6%, 3%) Other Business Equipment Other Business Equipment Class 8 Subtotal S 18,585,545 S 1,115,012 S 18,566,773 S 566,986 CLASS 9 Utilities (12%) Utilities (12%) Other Business Equipment Other Business Equipment Other Business Equipment S 868,008 S 1,115,012 S 18,566,773 S 566,986 CLASS 9 Utilities (12%) Other Business Equipment S 1,830,364 S 219,642 S 717,549 S 86,106 CLASS 10 Timber Land (0,68%, 0,57%) Other Business Equipment Timber Land (0,68%, 0,57%) Other Business Equipment S 1,830,364 S 219,642 S 717,549 S 86,106 CLASS 12 Raitroads (6,08%, 427%) S 4,463,970 S 275,427 S 4,953,363 S 211,508 CLASS 13 Bectrical Generation Property (6%) S 4,463,970 S 275,427 S 4,953,363 S 211,508 CLASS 13 Bectrical Generation Property (6%) S - S - S - S - S - S - S - S - S - S -											
Class 8 Subtotal \$ 18,585,545 \$ 1,115,012 \$ 18,565,773 \$ 556,986 CLASS 9 Utilities (12%) \$ 1,830,364 \$ 219,642 \$ 717,549 \$ 86,106 CLASS 10 Timber Land (0.68%, 0.57%) 0 \$ - \$ - \$ - 0 \$ - \$ - \$ - CLASS 12 Railroad's (6.08%, 4.27%) \$ 4,463,970 \$ 275,427 \$ 4,953,363 \$ 211,508 Airlines (6.08%, 4.27%)	Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%)		\$	16,461,960 798,513	\$	987,717 47,911		\$	16,356,162 668,487	\$	490,682 20,061
CLASS 9 Utilities (12%) \$ 1,830,364 \$ 219,642 \$ 717,549 \$ 86,106 CLASS 10 Timber Land (0.68%, 0.57%) 0 \$ - \$ - \$ - 0 \$ - \$ - \$ - CLASS 12 Raircads (6.08%, 4.27%) \$ 4,463,970 \$ 275,427 \$ 4,963,363 \$ 211,508 Airlines (6.08%, 4.27%) \$ 4,463,970 \$ 275,427 \$ 4,963,363 \$ 211,508 Class 12 Subtotal \$ 4,463,970 \$ 275,427 \$ 4,963,363 \$ 211,508 CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5,192,937 \$ 311,576 Class 13 Subtotal \$ - \$ - \$ - \$ - \$ 5,192,937 \$ 311,576			\$		\$			\$		\$	
Timber Land (0.68%, 0.57%) 0 \$ - \$ - 0 \$ - \$ - CLASS 12 Railroads (6.08%, 4.27%) Aifines (6.08%, 4.27%) Class 12 Subtotal CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal \$ - \$ - \$ - \$ - \$ - \$ - \$ - Telecommunication Property (6%) Class 13 Subtotal \$ - \$ - \$ - \$ - \$ - \$ - \$ 5,192,937 \$ 311,576			\$		\$	219,642		\$		\$	
Railroads (608%, 427%) \$ 4,463,970 \$ 275,427 \$ 4,953,363 \$ 211,508 Aiffines (608%, 427%) \$ 4,463,970 \$ 275,427 \$ 4,953,363 \$ 211,508 CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,576 \$ 311,576 Class 13 Subtotal \$ - \$ - \$ 5,192,937 \$ 311,576		0	\$	-	\$		0	\$	-	\$	-
Aifines (6.08%, 4.27%) Class 12 Subtotal \$ 4,463,970 \$ 275,427 \$ 4,953,363 \$ 211,508 CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal \$ - \$ - \$ 5,192,937 \$ 311,576			\$	4,463,970	\$	275,427		\$	4,953,363	\$	211,508
CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -				<u>-</u> _						<u>.</u>	
Electrical Generation Property (6%)			Ф	4,403,970	Ф	215,421		ф	4,503,503	Ф	∠11,5 0 8
Class 13 Subtotal \$ - \$ - \$ 5,192,937 \$ 311,576	Electrical Generation Property (6%)		\$	-	\$	-		\$	-	\$	-
, , , , , , , , , , , , , , , , , , , ,			\$	-	\$			\$		\$	
			\$	134,400,419	·	5,634,514		\$			

50 PROPERTY ASSESSMENT AND TAXABLE VALUE - DAWSON

Dawson			1999					2000		
	Acres		Assessed		<u> Faxable</u>	Acres		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	_
OLASS 2. Gross Proceeds		\$	-	\$			\$	-	\$	
CLASS3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	18,605	\$	7255277	\$	269,173	18,551	\$	7,367,096	\$	267,198
Tillable Non-Irrigated (3.71%, 3.627%)	415,861	·	51,572,564		1,913,354	415,531		51,750,436	·	1,876,981
Grazing (3.71%, 3.627%)	904,441		25,937,803		962,315	903,843		27,369,367		992,715
Wild Hay (3.71%, 3.627%)	945		128,866		4,780	945		132,803		4,816
Non-Qualified Ag Land (25.97, 25.389%)	3,079		107,382		27,883	3,072		112,273		28,500
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	1,342,931	\$	85,001,892	\$	3,177,505	1,341,942	\$	96.794.07E	\$	2470242
	1,342,931	Ф	00,001,092	Ф	3,177,500	1,341,942	Ф	86,731,975	Ф	3,170,213
CLASS 4 Land and Improvements:		•	100010010	•			•	101001000	•	
Residential (3.71%, 3.627%)	`	\$	102,949,216	\$	3,819,097		\$	101,894,020	\$	3,695,867
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		1,183,167		23,395			1,333,724		25,630
Mobile Homes (371%, 3627%) Mobile Homes (371%, 3627%)	m /\		3,409,326		126,486			3,422,087		124,120
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.53 Commercial (3.71%, 3.627%)	970)		133,661 26,875,315		2,851 997,072			139,322 26,906,678		2,84° 975,92°
Industrial (3.71%, 3.627%)			20,673,313 2,869,265		106,462			20,900,676 2,772,883		9/5,92 100,56
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			3,459		90			3,367		99
Qualified Golf Courses (1.855, 1.814%)			3,409		30			3,307		3.
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%))		1,224,627		27216			1.126252		31,483
Class 4 Subtotal	'	\$	138,648,036	\$	5,102,669		\$	137,598,333	\$	4,956,525
C 400 F		•	,,	,	, , , , , , , , , , , , , , , , , , , ,		•	- ,,	•	,,-
CLASS 5		Φ	40.054.505	φ	204 027		ф	40074044	Φ	404 000
Rural Electric and Telephone Co-Op (3%)		\$	13,054,595	\$	391,637		\$	16,374,241	\$	491,228
Qualified New Industrial (3%)			-		-			-		
Pollution Control (3%)			-		- 1			-		•
Gasohol Relatied (3%) Research and Development (0%-3%)			-		- 1			-		•
Aluminum ElectroMic Equipment (3%)			_					-		
Class 5 Subtotal		\$	13,054,595	\$	391,637		\$	16,374,241	\$	491,228
CLASS 6			, ,		,			, ,		,
Livestock (4%, 3%)		\$	8,849,414	\$	353,970		\$	9,498,030	\$	284,899
Lease and Rental Equipment (4%, 3%)		φ	45,238	Ψ	1,809		φ	61,972	Ψ	1,858
Canda Seed Processing Equipment (4% 3%)			-0,230		1,000			01,572		1,000
Class 6 Subtotal		\$	8,894,652	\$	355,779		\$	9,560,002	\$	286,757
		*	3,00 3,00	•	555,775		*	3,223,232	•	
CLASS 7		Φ		φ			ф		Φ	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	Ф	•
CLASS 8		_		_			_		_	
Machinery (6%, 3%)		\$	5,176,733	\$	307,985		\$	6,250,846	\$	186,744
Farm Implements (6%, 3%)			17,739,156		1,064,346			17,416,308		522,50
Furniture and Fixtures (6%, 3%) Other Business Equipment			4,292,068 3,913,988		257,517			4,361,658 4,071,310		130,856
Class 8 Subtotal		\$	31,121,945	\$	228,297 1,858,145		\$	32,100,122	\$	122,160 962,26°
		Ψ	31,121,340	Ψ	1,000,140		φ	32,100,122	Ψ	302,20
CLASS 9		_		_			_		_	
Utilities (12%)		\$	35,381,199	\$	4,191,241		\$	22,809,914	\$	2,690,615
CLASS 10										
Timber Land (0.68%, 0.57%)	0	\$	-	\$	-	0	\$	-	\$	
CLASS 12										
Rairoads (6.08%, 4.27%)		\$	36,241,908	\$	2203,508		\$	38,700,978	\$	1,652,531
Airlines (6.08%, 4.27%)		Ψ	160,112	Ψ	9,735		Ψ	127,602	Ψ	5,449
Class 12 Subtotal		\$	36,402,020	\$	2213243		\$	38,828,580	\$	1,657,980
		•	, - ,	*	, , -		•	, -,	•	, - ,
CLASS 13		φ		ው			æ	270007	ው	40500
Electrical Generation Property (6%)		\$	-	\$	-		\$	2,760,997	\$	165,660
Telecommunication Property (6%)		Φ.		•			Φ.	12,142,725	Φ.	724,363
Class 13 Subtotal		\$	-	\$	-		\$	14,903,722	\$	890,023

PROPERTY ASSESSMENT AND TAXABLE VALUE - DEER LODGE

Deer Lodge			1999					2000		
	Acres		Assessed		<u> Faxable</u>	_Acres_		Assessed	_1	axable
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	8,543 33	\$	2,503,366 3,010	\$	92,877 112	8,379 33	\$	2,515,454 3,056	\$	91,233 111
Grazing (3.71%, 3.627%)	33 149,757		4,251,584		157,754	148,775		3,000 4,429,745		160,663
Wild Hay (3.71%, 3.627%)	5,679		1,084,707		40,242	5,677		1,108,979		40,224
Non-Qualified Ag Land (25.97, 25.389%)	10,002		349,598		90,797	10,897		397,835		101,002
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	301 174,315	\$	4,790 8,197,055	\$	<u>179</u> 381,961	<u>301</u> 174,062	\$	4,938 8,460,007	\$	<u>179</u> 393,412
CLASS 4 Land and Improvements:	,,0.10	Ψ	0,101,000	*	33.,33.	,562	*	G, 100,001	Ψ	555,1.2
Residential (3.71%, 3.627%)		\$	119,091,265	\$	4,418,529		\$	126,444,655	\$	4,586,195
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			4,656,062		96,160			4,467,660		87,797
Mobile Homes (3.71%, 3.627%)	n/\		2,115,819 40,741		78,494 925			2,521,361		91,452
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)	770)		31,632,217		925 1,173,575			25,548 31,513,925		428 1,142,988
Industrial (3.71%, 3.627%)			608,947		22,592			610,036		22,126
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		- 1			-		-
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			407,891		7,566			407,795		7,398
Class 4 Subtotal		\$	158,552,942	\$	5,797,841		\$	165,990,980	\$	5,938,384
CLASS5		Φ.	407004	Φ.	5040		•	500.004	Φ.	47.404
Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	197,281 -	\$	5,919 -		\$	582,031 -	\$	17,461 -
Pollution Control (3%)			3,954,870		118,646			3,766,905		113,007
Gasohol Related (3%)			-		-			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-					-		-
Class 5 Subtotal		\$	4,152,151	\$	124,565		\$	4,348,936	\$	130,468
CLASS6		_		_			_		_	
Livestock (4%, 3%) Leæe and Rental Equipment (4%, 3%)		\$	1,743,498 34,415	\$	69,744 1,376		\$	1,761,413 38,472	\$	52,816 1,155
Canda Seed Processing Equipment (4%, 3%)		_	34,413 -		1,570					- 1,100
Class 6 Subtotal		\$	1,777,913	\$	71,120		\$	1,799,885	\$	53,971
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	362,494	\$	29,000		\$	_	\$	_
CLASS8		Ψ	30 <u>2</u> ,707	Ψ	20,000		Ψ		Ψ	
Machinery (6%, 3%)		\$	3,580,163	\$	214,820		\$	3,854,392	\$	115,640
Farm Implements (6%, 3%)			7 91 <i>,</i> 270		47,477			683,712		20,513
Furniture and Fixtures (6%, 3%) Other Business Equipment			3,987,925 476,180		239,275 28,521			4,448,923 610.299		133,474 18,316
Class 8 Subtotal		\$	8,835,538	\$	530,093		\$	9,597,326	\$	287,943
CLASS9										
Utilities (12%)		\$	22,322,052	\$	2,678,648		\$	13,399,514	\$	1,607,940
CLASS 10										
Timber Land (0.68%, 0.57%)	74,559	\$	18,386,249	\$	125,036	74,595	\$	22,374,293	\$	127,538
CLASS 12 Railroads (6.08%, 4.27%)		\$	1,215,672	\$	73,912		\$	567,982	\$	24,253
Airlines (608%, 427%)								<u> </u>		
Class 12 Subtotal		\$	1,215,672	\$	73,912		\$	567,982	\$	24,253
CLASS 13 Electrical Generation Property (6%)		\$	_	\$	_		\$	-	\$	_
Telecommunication Property (6%)		Ψ	<u>-</u>	Ψ			Ψ	5,928,428	Ψ	348,067
Class 13 Subtotal		\$	-	\$	-		\$	5,928,428	\$	348,067
Total		\$	223,802,066	\$	9,812,176		\$	232,467,351	\$	8,911,976

52 PROPERTY ASSESSMENT AND TAXABLE VALUE - FALLON

Fallon			1999					2000		
	Acres		Assessed		<u> Faxable</u>	Acres		Assessed	_	<u> </u>
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	0 155,955	\$	- 17,153,880	\$	- 636,421	0 156,122	\$	- 17,282,118	\$	- 626,820
Grazing (3.71%, 3.627%)	653,960		18,028,870		668,851	654,217		19,053,168		691,047
Wild Hay (3.71%, 3.627%)	25,892 1,612		3,183,676 56,907		118,109 14,779	25,892 1,539		3,258,228 56,689		118,182 14,392
Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	1,012		30,90 <i>1</i>		14,779	1,539				14,392
Class 3 Subtotal	837,419	\$	38,423,333	\$	1,438,160	837,770	\$	39,650,203	\$	1,450,441
CLASS 4 Land and Improvements:		\$	31,361,934	\$	1 162 200		\$	20,220,254	\$	1000 570
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		φ	330,738	φ	1,163,389 6,958		Φ	29,320,251 398,511	φ	1,063,572 8,304
Mobile Homes (3.71%, 3.627%)			2,908,743		107,907			2,978,434		108,022
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		94,797		2,243			52,543		1,303
Commercial (3.71%, 3.627%)			9,284,304		344,443			9,200,397		333,706
Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			1,530,209		56,770			1,502,542		54,500 -
Qualified Golf Courses (1.855, 1.814%)			-		-			-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			<u> </u>		<u> </u>			<u> </u>	_	
Class 4 Subtotal		\$	45,510,725	\$	1,681,710		\$	43,452,678	\$	1,569,407
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	5,434,747	\$	163,041		\$	5,436,559	\$	163,097
Qualified New Industrial (3%)		Ψ	-	Ψ	-		Ψ	-	Ψ	-
Pollution Control (3%)			-		-			-		-
Gasond Related (3%)			-		-			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-					-		-
Class 5 Subtotal		\$	5,434,747	\$	163,041		\$	5,436,559	\$	163,097
CLASS6		_		_			_		_	
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$	9,093,108 34,233	\$	363,722 1,369		\$	9,593,100 28,331	\$	287,762 850
Canda Seed Processing Equipment (4%, 3%)			J 4,Z JJ		1,509			20,331		<u>۔</u>
Class 6 Subtotal		\$	9,127,341	\$	365,091		\$	9,621,431	\$	288,612
CLASS 7		Φ.		Φ.			Φ.		Φ.	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%)		\$	7,993,133	\$	479,603		\$	6,982,979	\$	209,500
Farm Implements (6%, 3%)			10,515,807		630,953			10,391,732		311,752
Furniture and Fixtures (6%, 3%)			1,350,173		81,009			1,059,629		31,783
Other Business Equipment Class 8 Subtotal		\$	<u>28,633,919</u> 48,493,032	\$	1,717,787		\$	41,591,366	\$	1,247,746
		Ф	40,493,032	Ф	2,909,352		Ф	60,025,706	Ф	1,800,781
CLASS 9 Utilities (12%)		\$	48,050,519	\$	5,766,059		\$	44,657,537	\$	5,358,903
CLASS 10										
Timber Land (0.68%, 0.57%)	600	\$	50,435	\$	344	600	\$	70,041	\$	399
CLASS 12		œ	7011 405	¢	/01 ME		Œ	Q /7/\ EE7	œ	364.600
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$ 	7,911,405 	\$	481,015 		\$	8,470,557 <u>-</u>	\$	361,693
Class 12 Subtotal		\$	7,911,405	\$	481,015		\$	8,470,557	\$	361,693
CLASS 13 Floating Consenting Property (60())		œ.		ሱ			٠		ሱ	
Electrical Generation Property (6%) Telecommunication Property (6%)		\$	-	\$	_ [\$	401,126	\$	12,034
Class 13 Subtotal		\$		\$			\$	401,126	\$	12,034
Total		\$	203,001,537	_\$	12,804,772		\$	211,785,838	_\$	11,005,367
		÷			1 –		÷	, ,-,	_	, 1

PROPERTY ASSESSMENT AND TAXABLE VALUE - FERGUS

Fergus			1999					2000		
1 01940	Acres		1999 Assessed		Taxable	Acres		2000 Assessed		Taxable
-	ACIES		1335335u	_	axabic	ACIES		<u> </u>	_	axabic
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
OLASS 2 Gross Proceeds		\$	199,258	\$	5,978		\$	-	\$	-
CLASS 3 Agricultural Land:		_		_			_			
Tillable Irrigated (3.71%, 3.627%)	8,832 426,555	\$	2,305,940	\$	85,545	8,832	\$	2,370,333	\$	85,974
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	1,401,214		75,107,991 47,583,174		2,786,523 1,765,419	425,343 1,400,851		74,962,229 50.077.713		2,718,864 1,816,335
Wild Hay (3.71%, 3.627%)	115,218		23,917,351		887,338	114,838		24,356,611		883,454
Non-Qualified Ag Land (25.97, 25.389%)	9,942		347,004		90,112	10,335		377,824		95,922
Eligible Mining Claims (3.71%, 3.627%)	0	_	<u>-</u>	_	 _	0	_	<u> </u>	_	<u>-</u>
Class 3 Subtotal	1,961,760	\$	149,261,460	\$	5,614,937	1,960,199	\$	152,144,710	\$	5,600,549
CLASS 4 Land and Improvements:		•	470,700,055	•	000000		•	477040 444	•	0.440.545
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		\$	170,722,055 4,611,042	\$	6,333,355 92,184		\$	177,616,411 3,593,457	\$	6,442,545 67,889
Mobile Homes (3.71%, 3.627%)			9,659,148		358,348			10,277,640		372,758
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%	%)		444,498		9,903			492,735		10,413
Commercial (3.71%, 3.627%)	,		40,472,451		1,501,552			41,673,247		1,511,498
Industrial (3.71%, 3.627%)			5,539,350		205,505			6,332,424		229,678
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			37,030		687			37,373		678
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			753,712		13,981			768,208		11,829
Class 4 Subtotal		\$	232239286	\$	8,515,515		\$	240,791,495	\$	8,647,288
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	11,627,123	\$	348,815		\$	11,849,300	\$	355,476
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			176,181		5,285			164,188		4,926
Gasonal Related (3%)			-		-			-		-
Research and Development (0%-3%) Aluminum ElectroMic Equipment (3%)			-		-			-		-
Class 5 Subtotal		\$	11,803,304	\$	354,100		\$	12,013,488	\$	360,402
CLASS 6										·
Livestock (4%, 3%)		\$	25,289,385	\$	1,011,554		\$	26,807,166	\$	804,156
Lease and Rental Equipment (4%, 3%)		•	63,844	Ť	2,554		Ť	79,036	•	2,372
Canda Seed Processing Equipment (4%, 3%)								-	_	
Class 6 Subtotal		\$	25,353,229	\$	1,014,108		\$	26,886,202	\$	806,528
CLASS 7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8		•	40=4==04	•			•	44007000	•	400.0
Machinery (6%, 3%) Farm Implements (6%, 3%)		\$	12,547,534	\$	752,886		\$	14,207,968	\$	426,275
Familiure and Fixtures (6%, 3%)			27,787,335 6,835,883		1,667,254 410,166			27,744,231 6,028,836		832,330 180,866
Other Business Equipment			1,222,374		60,623			1,136,530		34,142
Class 8 Subtotal		\$	48,393,126	\$	2,890,929		\$	49,117,565	\$	1,473,613
CLASS 9										
Utilities (12%)		\$	40,180,407	\$	4,821,647		\$	29,926,900	\$	3,591,230
CLASS 10										
Timber Land (0.68%, 0.57%)	124,776	\$	10,779,390	\$	73,301	124,732	\$	14,954,809	\$	85,288
CLASS 12										
Rairoads (6.08%, 4.27%)		\$	6,718,502	\$	408,485		\$	7,113,058	\$	303,727
Airlines (6.08%, 4.27%)			192,515		11,705			164,585		7,028
Class 12 Subtotal		\$	6,911,017	\$	420,190		\$	7,277,643	\$	310,755
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	- 407	\$	400 550
Telecommunication Property (6%)		•	-	Ф.	-		•	8,437,556 9,437,556	•	499,553
Class 13 Subtotal		\$	-	\$	-		\$	8,437,556	\$	499,553
Total		\$	525,120,477	\$	23,710,705		\$	541,550,368	\$	21,375,206

54 PROPERTY ASSESSMENT AND TAXABLE VALUE - FLATHEAD

Flathead Acre CLASS 1 Net Proceeds CLASS 2 Gross Proceeds		\$	Assessed	_	<u> Faxable</u>	_Acres_		Assessed	_	Taxable
		\$								илиы
		*	-	\$			\$	-	\$	_
		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:				·			·			
Tillable Irrigated (3.71%, 3.627%) 23,7	717	\$	7,325,007	\$	271,759	23,103	\$	7,289,607	\$	264,395
Tillable Non-Irrigated (3.71%, 3.627%) 40,2			17,295,018		641,645	39,518		17,114,297		620,744
Grazing (3.71%, 3.627%) 44,8			2,180,534		80,906	41,396		2,147,670		77,895
Wild Hay (3.71%, 3.627%) 15,0			4,196,676		155,698	13,447		3,908,030		141,739
Non-Qualified Ag Land (25.97, 25.389%) 39,5 Eliable Mining Claims (3.71%, 3.627%)	0		1,377,933		357,878	40,672 0		1,483,810		376,714
Class 3 Subtotal 163.4		\$	32,375,168	\$	1,507,886	158,136	\$	31,943,414	\$	1,481,487
CLASS 4 Land and Improvements:						ĺ ,		, ,		
Residential (3.71%, 3.627%)	:	\$	2,123,201,064	\$	78,770,657		\$	2,230,024,673	\$	80,883,452
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			38,836,027		743,584			37,502,331		700,529
Mobile Homes (3.71%, 3.627%)			50,347,620		1,867,860			52,598,991		1,907,769
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%)			1,839,789		35,484			1,900,620		36,977
Commercial (3.71%, 3.627%)			567,515,081		21,054,954			598,730,246		21,715,992
Industrial (3.71%, 3.627%)			108,461,494		4,023,924			106,660,731		3,868,585
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			7,113,191		146,282			7,154,989		160,382
Qualified Golf Courses (1.855, 1.814%)			12,879,153		238,912 12,215			16,086,026		291,804
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal	_	\$	<u>585,672</u> 2,910,779,091	•	106,893,872		\$	<u>586,790</u> 3,051,245,397	\$	16,223 109,581,713
	•	φ	2,910,779,091	φ	100,000,072		φ	3,001,240,391	Ψ	100,001,713
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	81,696,870	\$	2,450,906		\$	81,930,866	\$	2,457,924
Qualified New Industrial (3%)		Ψ	-	Ψ	2,700,000		Ψ	-	Ψ	2,707,327
Pollution Control (3%)			13,921,140		417,635			12,678,942		380,369
Gasohol Related (3%)					-					-
Research and Development (0%-3%)			-					-		-
Aluminum Electrolytic Equipment (3%)	_		29.053.736		871,612			32,899,541		986,986
Class 5 Subtotal	:	\$	124,671,746	\$	3,740,153		\$	127,509,349	\$	3,825,279
CLASS6										
Livestock (4%, 3%)	:	\$	5,210,425	\$	208,406		\$	6,134,878	\$	183,827
Lease and Rental Equipment (4%, 3%)			844,114		33,765			1,211,186		36,339
Canda Seed Processing Equipment (4%, 3%)	_	_	-	_			_	7040004	_	-
Class 6 Subtotal	;	\$	6,054,539	\$	242,171		\$	7,346,064	\$	220,166
CLASS 7		Φ		Φ.			Φ.		Φ.	
Non-Centrally Assessed Public Util. (8%, 3%)	,	\$	-	\$			\$	-	\$	-
CLASS 8 Machinery (6%, 3%)		Ф	115700 /06	æ	6701 /77		æ	100724000	æ	2226000
Farm Implements (6%, 3%)		\$	115,798,436 9,639,665	\$	6,781,477 578,389		\$	109,734,099 9,010,176	\$	3,236,008 270,311
Furniture and Fixtures (6%, 3%)			59.554.674		3,573,346			60,025,642		1,800,803
Other Business Equipment			<u>25,168,116</u>		1,451,339			22,904,114		687,272
Class 8 Subtotal	-	\$	210,160,891	\$	12,384,551		\$	201,674,031	\$	5,994,394
CLASS9										
Utilities (12%)	:	\$	111,114,003	\$	13,333,680		\$	41,459,494	\$	4,975,139
CLASS 10										
Timber Land (0.68%, 0.57%) 464,4	22	\$	225,664,934	\$	1,534,512	462,430	\$	269,866,018	\$	1,538,260
QASS12										
Raircads (6.08%, 4.27%)	:	\$	44,007,076	\$	2,675,630		\$	47,322,432	\$	2,020,666
Airlines (6.08%, 4.27%)	,	*	8,608,737	_	523,412		_	7,751,622	_	330,993
Class 12 Subtotal		\$	52,615,813	\$	3,199,042		\$	55,074,054	\$	2,351,659
CLASS 13										
Electrical Generation Property (6%)	:	\$	-	\$			\$	1,967,186	\$	118,032
Telecommunication Property (6%)	_		<u> </u>					63,886,953		3,797,915
Class 13 Subtotal	-	\$	-	\$	- 1		\$	65,854,139	\$	3,915,947
Total	9	\$	3,673,436,185	\$	142,835,867		\$	3,851,971,960	\$	133,884,044
	=	*	2,310,100,100	<u> </u>	= 000 001	-	<u> </u>	2,501,071,000	Ť	. Jujuu rjutt

PROPERTY ASSESSMENT AND TAXABLE VALUE - GALLATIN

Gallatin ————————————————————————————————————							2000		
	<u> </u>	Assessed		Taxable	Acres		Assessed		<u> </u>
CLASS 1 Net Proceeds	\$		\$			\$		\$	
CLASS 2 Gross Proceeds	э \$		э \$	- 1		Ф \$	-	Ф \$	-
	φ	, -	φ	1		Ψ	-	Ψ	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) 41,23	45 93 31 39	21,437,162 20,190,242 16,894,365 5,180,613 1,566,303	\$	795,311 749,055 626,805 192,198 406,784	83,277 99,548 441,649 17,102 44,118	\$	22,075,786 20,282,567 17,712,707 5,234,818 1,808,140	\$	800,681 735,642 642,401 189,875 459,013
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal 674,15	<u>0</u> 54 \$	65,268,685	\$	2,770,153	<u>0</u> 685,694	\$	67,114,018	\$	2,827,612
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobie Homes (3.71%, 3.627%) Mobie Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)	\$	5 1,704,277,008 11,053,974 34,108,882 523,959 579,866,434 22,849,424 3,470,205 9,498,611	\$	63,228,439 188,951 1,265,473 10,705 21,513,026 847,712 64,373 176,197		\$	1,864,531,895 10,470,164 35,764,892 449,052 674,558,037 22,644,978 4,775,918 10,820,446	\$	67,627,026 171,685 1,297,201 9,020 24,466,222 821,332 90,323 196,281
Class 4 Subtotal	\$	2,365,648,497	\$	87,294,876		\$	2,624,015,382	\$	94,679,090
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)	\$	S 11,069,841 -	\$	332,095 -		\$	11,353,026 -	\$	340,590
Pollution Control (3%)		3,450,149		103,505			2,881,129		86,434
Gasohol Related (3%) Research and Development (0%-3%) Aluminum Electrolytic Equipment (3%)		266,515		7,995			230,720		6,922
Class 5 Subtotal	\$	14,786,505	\$	443,595		\$	14,464,875	\$	433,946
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)	\$	639,765	\$	497,690 27,589		\$	14,208,850 694,429 -	\$	426,042 20,835 -
Class 6 Subtotal	\$	13,132,095	\$	525,279		\$	14,903,279	\$	446,877
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)	\$	-	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal	\$	19,844,962 61,632,215 13,001,454	\$	4,704,269 1,190,715 3,697,917 706,527 10,299,428		\$	86,271,522 19,625,452 63,458,762 12,060,725 181,416,461	\$	2,445,228 588,766 1,903,811 362,022 5,299,827
CLASS 9 Utilities (12%)	\$	S 119,502,605	\$	14,340,315		\$	80,272,049	\$	9,632,647
CLASS 10 Timber Land (0.68%, 0.57%) 174,93	64 \$		\$	340,013	163,010	\$	56,046,375	\$	319,519
CLASS 12 Railroads (6.08%, 4.27%)	\$		\$	1,756,891		\$	25,787,730	\$	1,044,403
Aifines (6.08%, 4.27%) Class 12 Subtotal	\$	13,534,404 42,430,598	\$	<u>822,894</u> 2,579,785		\$	15,302,572 41,090,302	\$	672,599 1,717,002
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal	\$ 		\$	-		\$	3,181,555 50,762,740 53,944,295	\$	190,893 3,007,714 3,198,607
Total	Ť	2,848,893,815		118,593,444		•	3,133,267,036		118,555,127

56 PROPERTY ASSESSMENT AND TAXABLE VALUE - GARFIELD

Garfield			1999					2000		
_	Acres		Assessed		axable	Acres		Assessed	_1	<u> Taxable</u>
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	_
CLASS 3 Agricultural Land:		Ť		·			•		Ť	
Tillable Irrigated (3.71%, 3.627%)	540	\$	100,094	\$	3,713	540	\$	103,156	\$	3,742
Tillable Non-Irrigated (3.71%, 3.627%)	344,014		37,113,806		1,376,967	343,988		37,452,046		1,358,378
Grazing (3.71%, 3.627%)	1,766,795		48,458,636		1,797,788	1,768,690		51,247,405		1,858,684
Wld Hay (3.71%, 3.627%)	0		-		-	0		-		-
Non-Qualified Ag Land (25.97, 25.389%)	3,234		112,771		29,296	3,275		119,593		30,362
Eligible Mining Claims (3.71%, 3.627%)	0444500	Φ.	-	_		0	_	-	Φ.	
Class 3 Subtotal	2,114,583	\$	85,785,307	\$	3,207,764	2,116,492	\$	88,922,200	\$	3,251,166
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	18,485,773	\$	685,688		\$	17,677,133	\$	641,278
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			38,687		648			51,087		639
Mobile Homes (3.71%, 3.627%)	24)		1,868,601		69,320			1,968,822		71,406
Mobile Homes Low Income (0.742% to 2597%, 0.725% to 2539	%)		11,740		176			10,882		154
Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%)			1,990,989		73,913			1,906,179		69,143
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			171,243		6,353			166,664		6,045
Qualified Golf Courses (1.855, 1.814%)			_					_		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			_					_		_
Class 4 Subtotal		\$	22,567,033	\$	836,098		\$	21,780,767	\$	788,665
C 400 5		*	_,_,_,	*			•	,,	*	
CLASS 5		φ	0222040	Φ	400000		Φ	C200F24	ф	404.000
Rural Electric and Telephone Co-Op (3%)		\$	6,332,242	\$	189,968		\$	6,389,524	\$	191,686
Qualified New Industrial (3%)			-		- 1			-		-
Pollution Control (3%) Gasohal Related (3%)			-					-		-
Research and Development (0%3%)			_					_		-
Aluminum Electrolytic Equipment (3%)			_					_		_
Class 5 Subtotal		\$	6,332,242	\$	189,968		\$	6,389,524	\$	191,686
0.400.0		•	-, ,	•	,		•	-,,-	•	,
CLASS 6		\$	14600122	æ	F07004		\$	15.054.050	ď	AE4 GA4
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		Ф	14,698,132 4,528	\$	587,921 181		Ф	15,054,952 2,744	\$	451,641 82
Canola Seed Processing Equipment (4%, 3%)			4,520		101			2,144 -		<u>د</u>
Class 6 Subtotal		\$	14,702,660	\$	588,102		\$	15,057,696	\$	451,723
		Ψ	1 1,7 02,000	Ψ	000,102		Ψ	10,007,000	Ψ	101,120
CLASS 7		•		•			•		•	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS 8										
Machinery (6%, 3%)		\$	710,919	\$	42,657		\$	673,176	\$	20,206
Farm Implements (6%, 3%)			10,442,032		626,527			10,241,818		307,263
Furniture and Fixtures (6%, 3%)			488,721		29,332			349,954		10,502
Other Business Equipment		_	1,003,282	_	53,822		_	214,839	_	6,446
Class 8 Subtotal		\$	12,644,954	\$	752,338		\$	11,479,787	\$	344,417
CLASS 9										
Utilities (12%)		\$	-	\$	-		\$	-	\$	-
CLASS 10										
Timber Land (0.68%, 0.57%)	477	\$	38,327	\$	259	477	\$	53,227	\$	304
,	711	Ψ	- COLORI	Ψ	۵.,	711	Ψ	W/ZZI	Ψ	3 07
CLASS 12				_			_		_	
Railroads (6.08%, 4.27%)		\$	=	\$	-		\$	-	\$	-
Airlines (6.08%, 4.27%)		Φ.		Φ.	<u>-</u>		Φ.		Φ.	-
Class 12 Subtotal		\$	-	\$	-		\$	-	\$	-
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	-	\$	-
Telecommunication Property (6%)								80,530		2416
Class 13 Subtotal		\$	-	\$	-		\$	80,530	\$	2,416
Total		¢	142,070,523	\$	5,574,529		¢	143,763,731	\$	5,030,377
iviai		Ψ	174,010,343	Ą	J,J I 7,JZJ	-	Ą	1-0,700,701	φ	3,030,311

PROPERTY ASSESSMENT AND TAXABLE VALUE - GLACIER

Glacier			1999					2000		
	Acres		Assessed	_	<u> Faxable</u>	_Acres		Assessed	\Box	axable
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	1		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	8,584	\$	2,135,894	\$	79,232	8,581	\$	2,212,246	\$	80,246
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	297,531 484,323		49,386,593 16,401,025		1,832,263 608,687	297,571 484,904		49,477,256 17,249,558		1,794,531 625,847
Wild Hay (3.71%, 3.627%)	12,876		2,026,275		75,186	12,882		2,075,845		75,314
Non-Qualified Ag Land (25.97, 25.389%)	9,166		234,417		60,890	9,083		245,496		62,317
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 812,480	\$	70,184,204	\$	2,656,258	813,020	\$	71,260,401	\$	2,638,255
CLASS 4 Land and Improvements:	012,100	Ψ	70,101,201	Ψ	2,000,200	010,020	Ψ	7 1,200,101	Ψ	2,000,200
Residential (3.71%, 3.627%)		\$	82,924,114	\$	3,076,482		\$	84,470,083	\$	3,064,048
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		•	2,491,398	,	53,767		·	2,062,109	•	41,134
Mobile Homes (3.71%, 3.627%)	0()		2,581,510		95,765			2,829,761		102,636
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)	P%)		57,787 40.005.987		1,021 1,484,218			- 40,625,347		- 1,473,484
Industrial (3.71%, 3.627%)			5,383,448		199,728			5,398,344		195,796
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-					-		, -
Qualified Golf Courses (1.855, 1.814%)			502,750		9,327			490,228		8,892
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	133,946,994	\$	4,920,308		\$	135,875,872	\$	4,885,990
CLASS 5		,	,,	,	,,		·	,-	Ť	,,
Rural Electric and Telephone Co-Op (3%)		\$	26,426,476	\$	792,794		\$	27,916,991	\$	837,508
Qualified New Industrial (3%)			=		1			-		-
Pollution Control (3%)			-					-		-
Gasohol Related (3%) Research and Development (0%3%)			-					-		-
Aluminum Electrolytic Equipment (3%)								<u> </u>		
Class 5 Subtotal		\$	26,426,476	\$	792,794		\$	27,916,991	\$	837,508
CLASS6										
Livestock (4%, 3%)		\$	6,156,982	\$	246,276		\$	6,799,610	\$	203,966
Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)			16,989 -		679			8,337 -		252 -
Class 6 Subtotal		\$	6,173,971	\$	246,955		\$	6,807,947	\$	204,218
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	97,717	\$	7,817		\$	93,017	\$	7,441
CLASS8										
Machinery (6%, 3%)		\$	5,012,719	\$	300,778		\$	3,845,511	\$	115,372
Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%)			15,129,756 5,553,147		907,794 333,201			18,392,933 5,206,399		551,789 156,188
Other Business Equipment			5,887,170		343,917			5,317,229		159,570
Class 8 Subtotal		\$	31,582,792	\$	1,885,690		\$	32,762,072	\$	982,919
CLASS9										
Utilities (12%)		\$	72,365,917	\$	8,683,908		\$	57,091,041	\$	6,850,924
CLASS 10										
Timber Land (0.68%, 0.57%)	2,405	\$	678,410	\$	4,618	2,405	\$	829,280	\$	4,735
CLASS 12		_		_			_			
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	24,647,310 3,004	\$	1,498,557 183		\$	26,351,692 1,357	\$	1,125,217 <u>58</u>
Class 12 Subtotal		\$	24,650,314	\$	1,498,740		\$	26,353,049	\$	1,125,275
QLASS13		,		•			•	. , -	·	. ,
Electrical Generation Property (6%)		\$	-	\$			\$	-	\$	-
Telecommunication Property (6%)			<u> </u>	_			_	11,540,212	_	682,502
Class 13 Subtotal		\$	-	\$	- 1		\$	11,540,212	\$	682,502
Total		\$	366,106,795	\$	20,697,088		\$	370,529,882	\$	18,219,767

58 PROPERTY ASSESSMENT AND TAXABLE VALUE - GOLDEN VALLEY

Golden Valley		 1999	 		 2000		
_	Acres	 ssessed	 <u>Taxable</u>	Acres	 Assessed	_1	axable
CLASS 1 Net Proceeds		\$ -	\$ 		\$ -	\$	-
CLASS 2 Gross Proceeds		\$ -	\$ 		\$ -	\$	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%)	10,265 101,778 532,491 11,773 2,260	\$ 2,382,536 14,010,109 13,640,453 1,975,180 78,806	\$ 88,388 519,779 506,059 73,281 20,464	10,265 99,562 535,953 11,684 2,247	\$ 2,449,617 13,895,011 14,490,094 2,002,496 82,070	\$	88,848 503,977 525,562 72,631 20,834
Eligible Mining Claims (3.71%, 3.627%)	<u>0</u>	\$ 32,087,084	\$ 1 207 071	<u>0</u>	\$ 32,919,288	\$	1 211 052
Class 3 Subtotal CLASS 4 Land and Improvements: Residential (3,71%, 3,627%) Residential Low Income (0,742% to 2,597%, 0,725% to 2,539%) Mobile Homes (3,71%, 3,627%) Mobile Homes Low Income (0,742% to 2,597%, 0,725% to 2,539 Commercial (3,71%, 3,627%) Inclustrial (3,71%, 3,627%) New Manufacturing (1,855% to 3,71%, 1,814% to 3,627%) Qualified Golf Courses (1,855, 1,814%) Remodeled Commercial (0,742% to 3,71%, 0,725% to 3,627%)	668,567	\$ 13,876,623 323,692 397,587 - 943,694 557,531 -	\$ 1,207,971 514,778 5,185 14,750 - 35,011 20,684 - -	659,711	\$ 14,192,670 358,159 445,782 15,331 1,135,949 545,064	\$	1,211,852 514,828 6,765 16,167 389 41,202 19,768
Class 4 Subtotal		\$ 16,099,127	\$ 590,408		\$ 16,692,955	\$	599,119
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%)		\$ 3,147,469 - -	\$ 94,424 - - -		\$ 3,152,672 - - -	\$	94,581 - - -
Research and Development (0%-3%)		-	-		-		-
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$ 3,147,469	\$ 94,424		\$ 3,152,672	\$	94,581
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$ 5,092,002 755	\$ 203,693 30		\$ 5,077,291 723	\$	152,313 22
Canda Seed Processing Equipment (4%, 3%) Class 6 Subtotal		\$ 5,092,757	\$ 203,723		\$ 5,078,014	\$	152,335
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$ -	\$		\$ -	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$ 391,946 3,924,025 280,783 110,362	\$ 23,521 235,443 16,845 5,654		\$ 433,094 3,753,758 189,019 92,886	\$	12,996 112,611 5,673 2,791
Class 8 Subtotal		\$ 4,707,116	\$ 281,463		\$ 4,468,757	\$	134,071
CLASS 9 Utilities (12%)		\$ 28,162,601	\$ 3,379,514		\$ 25,658,666	\$	3,079,037
CLASS 10 TmberLand (0.68%, 0.57%)	11,301	\$ 971,575	\$ 6,604	11,301	\$ 1,348,354	\$	7,686
CLASS 12 Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$ 7,466,128	\$ 453,941		\$ 7,993,828	\$	341,336
Class 12 Subtotal		\$ 7,466,128	\$ 453,941		\$ 7,993,828	\$	341,336
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$ <u>-</u>	\$ <u>:</u>		\$ 1,157,710	\$	- 67,385
Class 13 Subtotal		\$ -	\$ -		\$ 1,157,710	\$	67,385
Total		\$ 97,733,857	\$ 6,218,048		\$ 98,470,244	\$	5,687,402

PROPERTY ASSESSMENT AND TAXABLE VALUE - GRANITE

Tillable Non-Irrigated (3.71%, 3.627%) 967 169215 6,278 Grazing (3.71%, 3.627%) 207,230 6,339,143 235,203 20, Wild Hay (3.71%, 3.627%) 9,633 2,842,976 105,474 Non-Qualified Ag Land (25,97, 25,389%) 7,760 264,994 68,826 Eligible Mining Claims (3.71%, 3.627%) 0 Class 3 Subtotal 252,694 \$ 16,540,745 \$ 672,677 22 CLASS 4 Land and Improvements Residential (3.71%, 3.627%) \$ 63,513,081 \$ 2,356,313 Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) 1,341,072 23,074 Mobile Homes (3.71%, 3.627%) 2,731,937 101,359 Mobile Homes (3.71%, 3.627%) 8,206,747 304,475 Inclustrial (3.71%, 3.627%) 8,206,747 304,475 Inclustrial (3.71%, 3.627%) 1,777,613 65,949 New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) 171,011 4,441 Qualified Golf Courses (1.855, 1.814%)	5,140 967 2,530	\$ \$ \$	ssessed	\$	<u>Faxable</u>
CLASS 2 Gross Proceeds \$ - \$ - \$ CLASS 3 Agricultural Landt Tillable Irrigated (3.71%, 3.627%) 27,104 \$ 6,924,417 \$ 256,896 27 Tillable Indiversity (3.71%, 3.627%) 967 169,215 6,278 Grazing (3.71%, 3.627%) 207,230 6,339,143 235,203 Wid Hay (3.71%, 3.627%) 9,633 2,842,976 106,474 Non-Qualified Ag Land (2597, 25,389%) 7,760 264,994 68,826 Eligible Mining Claims (3.71%, 3.627%) 0 Class 3 Subtotal 252,694 \$ 16,540,745 \$ 672,677 CLASS 4 Land and Improvements Residential (3.71%, 3.627%) \$ 63,513,081 \$ 2,356,313 Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) 1,341,072 23,074 Mobile Homes (3.71%, 3.627%) \$ 63,513,081 \$ 2,356,313 Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) 74,706 1,551 Commercial (3.71%, 3.627%) 8,206,747 304,475 Inclustrial (3.71%, 3.627%) 1,777,613 65,949 New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) 171,011 4,4441 Qualified Golf Courses (1.855, 1.814%) Class 4 Subtotal (0.742% to 3.71%, 0.725% to 3.627%) 77,816,167 \$ 2,857,162 CLASS5 Rural Bectric and Telephone Co-Op (3%) 764,225 \$ 22,927 Qualified New Inclustrial (3%) Cessohol Related (3%)	5,140 967 2,530	\$	-	•	-
CLASS 3 Agricultural Land: Titable Irrigated (3.71%, 3.627%) Titable Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Grazing (3.71%, 3.627%) Witd Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Etable Mining Cearns (3.71%, 3.627%) CLASS 4 Land and Improvements Residential (3.71%, 3.627%) Mobile Homes (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (0.742% to 3.51%) Commercial (3.71%, 3.627%) New Menufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subotal CLASS5 Rural Electric and Telephone Co-Op (3%) Gesohol Related (3%)	6,140 967 2,530	·	-	æ	
Tillable Intigrated (3.71%, 3.627%) 27,104 \$ 6,924,417 \$ 256,896 Tillable Non-Intigrated (3.71%, 3.627%) 967 169215 6,278 Grazing (3.71%, 3.627%) 967 169215 6,278 Grazing (3.71%, 3.627%) 9633 2,842,976 105,474 Non-Qualified Ag Land (25.97, 25.389%) 7,760 264,994 68,826 Eligible Mining Claims (3.71%, 3.627%) 0	967 2,530	\$		\$	-
Tillable Non-Inrigated (3.71%, 3.627%) 967 169,215 6,278 Grazing (3.71%, 3.627%) 207,230 6,339,143 235,203 20, Wild Hay (3.71%, 3.627%) 9,633 2,842,976 105,474 Non-Qualified Ag Land (25.97, 25.389%) 7,760 264,994 68,826 Eligible Mining Claims (3.71%, 3.627%) 0	967 2,530	\$			
Grazing (3.71%, 3.627%) Witd Hay (3.71%, 3.627%) Witd Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal Class 3 Subtotal Class 3 Subtotal Class 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Commercial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Class 4 Subtotal Class 5 Rural Electric and Telephone Co-Op (3%) Rural Electric and Telephone Co-Op (3%) Qualified New Inclustrial (3%) Pollution Control (3%) Geschid Related (3%)	2,530	-	7,106,260	\$	257,752
Wild Hay (371%, 3627%) Non-Qualified Ag Land (25.97, 25.389%) Piggle Mining Claims (3.71%, 3627%) Class 3 Subtotal CLASS 4 Land and Improvements Residential (3.71%, 3627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 3.51%, 1.814% to 3.627%) Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Pollution Control (3%) Cascolid Related (3%)	,		169,724 6,605,117		6,155 239,580
Non-Qualified Ag Land (25.97, 25.389%) 7,760 264,994 68,826 Eligible Mining Claims (3.71%, 3.627%) 0 - - - -	9,541		2,940,216		106,642
Class 3 Subtotal 252,694 \$ 16,540,745 \$ 672,677 22 CLASS 4 Land and Improvements: Residential (3,71%, 3,627%) \$ 63,513,081 \$ 2,356,313 Residential Low Income (0,742% to 2,597%, 0,725% to 2,539%) 1,341,072 23,074 Midble Homes (3,71%, 3,627%) 2,731,937 101,359 Midble Homes Low Income (0,742% to 2,597%, 0,725% to 2,539%) 74,706 1,551 Commercial (3,71%, 3,627%) 8,206,747 304,475 Inclustrial (3,71%, 3,627%) 1,777,613 65,949 New Manufacturing (1,855% to 3,71%, 1,814% to 3,627%) 1,71,011 4,441 Qualified Golf Courses (1,855, 1,814%)	3,285		296,674		75,319
CLASS 4 Land and Improvements Residential (3.71%, 3.627%) \$ 63,513,081 \$ 2,356,313 Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) 1,341,072 23,074 Middle Hornes (3.71%, 3.627%) 2,731,937 101,359 Middle Hornes Low Income (0.742% to 2.597%, 0.725% to 2.539%) 74,706 1,551 Commercial (3.71%, 3.627%) 8,206,747 304,475 Inclustrial (3.71%, 3.627%) 1,777,613 65,949 New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) 1,777,613 65,949 New Manufacturing (1.855% to 3.71%, 0.725% to 3.627%) 171,011 4,441 Qualified Golf Courses (1.855, 1.814%)	<u> </u>	\$	17,117,991	\$	<u>-</u> 685,448
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Residential (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Residential (3.71%, 3.627%) R	7,403	Ф	17,117,991	Ф	000,440
Residential Low Income (0.742% to 2597%, 0.725% to 2539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Reproduction (3.71%, 3.627%) New Manufeaduring (1.855% to 3.71%, 1.814% to 3.627%) New Manufeaduring (1.855% to 3.71%, 1.814% to 3.627%) New Manufeaduring (1.855% to 3.71%, 1.814% to 3.627%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Rural Electric and Telephone Co-Op (3%) Pollution Control (3%) Casond Related (3%)		\$	70,459,970	\$	2,555,605
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) 74,706 1,551 Commercial (3.71%, 3.627%) 8,206,747 304,475 Inclustrial (3.71%, 3.627%) 1,777,613 65,949 New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) 171,011 4,441 Qualified Golf Courses (1.855, 1.814%) - - Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) - - Class 4 Subtotal \$ 77,816,167 \$ 2,857,162 CLASS 5 Rural Electric and Telephone Co-Op (3%) \$ 764,225 \$ 22,927 Qualified New Industrial (3%) - - Pollution Control (3%) - - Cascohol Related (3%) - -		*	1,478,096	*	26,246
Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Inclustrial (3%) Pollution Control (3%) Casonal Related (3%)			2,667,844		96,762
Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gasond Related (3%)			70,008 9,001,685		1,367 326,496
New Manufacturing (1855% to 3.71%, 1.814% to 3.627%)			1,861,250		67,508
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			166,439		5,433
Class 4 Subtotal \$ 77,816,167 \$ 2,857,162 CLASS 5 Rural Electric and Telephone Co-Op (3%) \$ 764,225 \$ 22,927 Qualified New Industrial (3%) - - - Pollution Control (3%) - - - Gasohol Related (3%) - - -			-		-
CLASS 5 Rural Electric and Telephone Co-Op (3%) \$ 764,225 \$ 22,927 Qualified New Industrial (3%) Pollution Control (3%) Gasond Related (3%)	-	\$	85,705,292	\$	3,079,417
Rural Electric and Telephone Co-Op (3%) \$ 764,225 \$ 22,927 Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%)		Ψ	00,100,202	Ψ	0,070,417
Pollution Control (3%)		\$	818,556	\$	24,557
Gasond Related (3%)			-		-
			-		-
Research and Development (0%3%)			-		_
Alumnum Electrolytic Equipment (3%)	_				
Class 5 Subtotal \$ 764,225 \$ 22,927		\$	818,556	\$	24,557
CLASS 6		_		_	
Livestock (4%, 3%) \$ 5,961,131 \$ 238,451 Lease and Rental Equipment (4%, 3%) \$ 5,792 232		\$	6,196,160 2,651	\$	185,854 79
Canda Seed Processing Equipment (4% 3%)			<u> </u>		-
Class 6 Subtotal \$ 5,966,923 \$ 238,683		\$	6,198,811	\$	185,933
CLASS7		_		_	
Non-Centrally Assessed Public Util. (8%, 3%) \$ - \$ -		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) \$ 7,247,792 \$ 434,870		\$	9,001,049	\$	269,045
Farm Implements (6%, 3%) 2,535,509 152,129		Ψ	2,635,324	Ψ	79,059
Furniture and Fixtures (6%, 3%) 854,559 51,286			702,991		21,093
Other Business Equipment 737,064 43,164 Class 8 Subtotal \$ 11,374,924 \$ 681,449	-	\$	610,362	\$	18,319 207,516
		φ	12,949,726	Φ	387,516
CLASS 9		\$	22,739,776	\$	2,728,772
		Ψ	2,100,110	Ψ	-,120,112
CLASS 10 Timber Land (0.68%, 0.57%) 149,235 \$ 45,734,494 \$ 311,024 14	5,385	\$	56,158,010	\$	320,121
CLASS 12	,	•	,,0	~	,
CLASS 12 Railroads (6.08%, 4.27%) \$ 18,429,447 \$ 1,120,510		\$	17,480,951	\$	746,437
Airlines (6.08%, 4.27%)	_	-	<u> </u>		<u> </u>
Class 12 Subtotal \$ 18,429,447 \$ 1,120,510		\$	17,480,951	\$	746,437
CLASS 13		œ.		•	
Electrical Generation Property (6%) Telecommunication Property (6%)		\$	7000=:-	\$	- 435,764
Class 13 Subtotal \$ - \$ -			(:XK2742		
Total <u>\$ 207,006,713</u> <u>\$ 9,550,007</u>	-	\$	7,262,742 7,262,742	\$	435,764
	-			\$ \$	

60 PROPERTY ASSESSMENT AND TAXABLE VALUE - HILL

Hill	1999					2000					
	Acres	es Assessed		<u>Taxable</u>		Acres	Assessed		<u>Taxable</u>		
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-	
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-	
CLASS 3 Agricultural Land:											
Tillable Irrigated (3.71%, 3.627%)	1,864	\$	342,328	\$	12,702	1,863	\$	352,661	\$	12,792	
Tillable Non-Irrigated (3.71%, 3.627%)	1,126,417		156,310,786		5,799,161	1,125,996		156,463,713		5,674,923	
Grazing (3.71%, 3.627%)	401,954		12,404,806		460,321	402,245		13,083,087		474,592	
Wild Hay (3.71%, 3.627%)	3,926		687,877		25,516	3,926		704,053		25,538	
Non-Qualified Ag Land (25.97, 25.389%)	5,410		188,735		49,010	5,447		198,998		50,526	
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 1,539,572	\$	169,934,532	\$	6,346,710	1,539,478	\$	170,802,512	\$	6,238,371	
CLASS 4 Land and Improvements:	,,-	·	,,	Ť	-,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	-, ,-	·	-,,-	
Residential (3.71%, 3.627%)		\$	225,498,604	\$	8,365,474		\$	223,298,967	\$	8,099,234	
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		*	5,510,003	*	113,715		*	5,872,156	*	117,549	
Mobile Homes (3.71%, 3.627%)			6262,008		232,319			6,225,210		225,779	
Mobile Homes Low Income (0.742% to 2597%, 0.725% to 2539	P%)		287,685		4,589			288,275		4,816	
Commercial (3.71%, 3.627%)			78,061,332		2,896,059			76,051,308		2,758,393	
Industrial (3.71%, 3.627%)			9,878,131		366,479			9,667,869		350,652	
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			559,523		10,379			651,097		11,810	
Qualified Golf Courses (1.855, 1.814%)			388,033		7,198			439,430		7,972	
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	2,349,806	_	21,292		_	2458,871	_	38,843	
Class 4 Subtotal		\$	328,795,125	\$	12,017,504		\$	324,953,183	\$	11,615,048	
CLASS 5		_		_			_		_		
Rural Electric and Telephone Co-Op (3%)		\$	16,243,672	\$	487,313		\$	17,671,400	\$	530,145	
Qualified New Industrial (3%)			-		-			-		-	
Pollution Control (3%)			-		-			-		-	
Gasond Related (3%)			=		-			-		-	
Research and Development (0%3%)			-		-			-		-	
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	16,243,672	\$	487,313		\$	17,671,400	\$	530,145	
		Ψ	10,240,072	Ψ	401,515		Ψ	17,071,400	Ψ	300,140	
CLASS 6		•	004040=	•			•	0004400	•		
Livestock (4%, 3%)		\$	6,646,135	\$	265,855		\$	6,994,109	\$	209,782	
Lease and Rental Equipment (4%, 3%)			128,557		5,141			118,798		3,564	
Canda Seed Processing Equipment (4%, 3%) Class 6 Subtotal		\$	6,774,692	\$	270,996		\$	7,112,907	\$	213,346	
		φ	0,774,092	φ	210,990		Φ	1,112,901	φ	213,340	
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$		Ф			\$		\$		
, , ,		Ψ	-	Ψ	- 1		Ψ	-	Ψ	-	
CLASS 8 Machinery (6%, 3%)		\$	5,439,330	\$	326,376		\$	6,047,018	\$	181,426	
Farm Implements (6%, 3%)		Ψ	39,730,880	Ψ	2,383,853		Ψ	38,343,964	Ψ	1,150,330	
Furniture and Fixtures (6%, 3%)			8,159,454		489,583			7,653,641		229,611	
Other Business Equipment			2489,406		140,922			2876,730		86,345	
Class 8 Subtotal		\$	55,819,070	\$	3,340,734		\$	54,921,353	\$	1,647,712	
CLASS 9											
Utilities (12%)		\$	55,247,220	\$	6,629,665		\$	46,658,785	\$	5,599,052	
CLASS 10											
Timber Land (0.68%, 0.57%)	6,174	\$	530,024	\$	3,602	6,174	\$	734,819	\$	4,192	
CLASS 12											
Ratroads (6.08%, 4.27%)		\$	55,212,835	\$	3,356,939		\$	58,938,047	\$	2,516,654	
Airlines (6.08%, 4.27%)		_	270,759		16,706			277,714	_	11,858	
Class 12 Subtotal		\$	55,483,594	\$	3,373,645		\$	59,215,761	\$	2,528,512	
CLASS 13											
Electrical Generation Property (6%)		\$	-	\$	-		\$	-	\$	-	
Telecommunication Property (6%)								5,943,598		356,616	
Class 13 Subtotal		\$	-	\$	-		\$	5,943,598	\$	356,616	
Total		_\$	688,827,929	_\$	32,470,169		\$	688,014,318	\$	28,732,994	
		=	, ,,,,,,,,	=	,	_		,- ,	=		

PROPERTY ASSESSMENT AND TAXABLE VALUE - JEFFERSON

Jefferson	 1999							2000			
	Acres	Assessed			<u>Taxable</u>	Acres	Assessed		Taxable		
CLASS 1 Net Proceeds		\$ 28.209		\$	28,209		\$	149,954	\$	149,954	
CLASS 2 Gross Proceeds		\$	82,073,249	\$	2,462,198		\$	75,232,555	\$	2,256,976	
CLASS 3 Agricultural Land:											
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	19,312 24,786	\$	4,250,815 3.111,992	\$	157,713 115,451	19,305 24,776	\$	4,368,914 3.118.455	\$	158,455 113,103	
Grazing (3.71%, 3.627%)	343,484		7,928,147		294,170	342,204		8,341,394		302,579	
Wild Hay (3.71%, 3.627%)	5,472		1,148,264		42,594	5,468		1,172,959		42,538	
Non-Qualified Ag Land (25.97, 25.389%) Eliable Minina Claims (3.71%, 3.627%)	30,518 0		1,045,694		271,536	31,142 0		1,118,429		283,929	
Class 3 Subtotal	423,573	\$	17,484,912	\$	881,464	422,895	\$	18,120,151	\$	900,604	
CLASS 4 Land and Improvements:											
Residential (3.71%, 3.627%)		\$	192,098,663	\$	7,126,696		\$	204,276,078	\$	7,409,271	
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%)			2,969,742 10,028,808		51,067 372,063			2,663,522 10,350,521		38,760 375,406	
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	P/a)		325,009		5,163			490,461		7,700	
Commercial (3.71%, 3.627%)	,,,,,		18,145,048		673,165			19,718,363		715,192	
Industrial (3.71%, 3.627%)			23,966,857		889,175			24,286,395		880,869	
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			323,914		6,009			324,374		5,884	
Qualified Golf Courses (1.855, 1.814%)			-		-			-		-	
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	247,858,041	\$	9,123,338		\$	262,109,714	\$	9,433,082	
		Φ	247,000,041	φ	9,123,330		Φ	202,109,714	Φ	9,400,002	
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	1,718,440	\$	51,553		\$	1,727,727	\$	51,831	
Qualified New Industrial (3%)		•	-	·	-		•	-	,	-	
Pollution Control (3%)			21,659,585		649,787			19,152,532		574,576	
Gasond Related (3%)			-		-			-		-	
Research and Development (0%3%) Aluminum ElectroMic Equipment (3%)			-		[]			-		-	
Class 5 Subtotal		\$	23,378,025	\$	701,340		\$	20,880,259	\$	626,407	
CLASS6											
Livestock (4%, 3%)		\$	5,669,476	\$	226,779		\$	5,982,507	\$	179,430	
Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)			9,169		367			5,828		175	
Class 6 Subtotal		\$	5,678,645	\$	227,146		\$	5,988,335	\$	179,605	
CLASS7											
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-	
CLASS8		æ	E1 6E4 630	æ	3007254		æ	E2 171 7E0	œ	1502624	
Machinery (6%, 3%) Farm Implements (6%, 3%)		\$	51,654,629 3,030,951	\$	3,097,254 181,862		Φ	53,171,759 3,124,693	\$	1,593,634 93,743	
Furniture and Fixtures (6%, 3%)			2,755,615		165,337			2,867,816		86,038	
Other Business Equipment			9,991,920		589,022			12,077,118		362,328	
Class 8 Subtotal		\$	67,433,115	\$	4,033,475		\$	71,241,386	\$	2,135,743	
CLASS9											
Utilities (12%)		\$	37,824,577	\$	4,538,946		\$	30,173,880	\$	3,620,864	
CLASS 10	44.000	•	0040040	•	10510	44040	•	0040555	•	47.07.4	
Timber Land (0.68%, 0.57%)	44,268	\$	6,843,019	\$	46,542	44,319	\$	8,312,555	\$	47,374	
CLASS 12 Railroads (6.08%, 4.27%)		\$	16,696,549	\$	1,015,151		\$	16,178,998	\$	690,846	
Airlines (6.08%, 4.27%)		<u> </u>	-	Ψ			<u> </u>	-	Ψ	-	
Class 12 Subtotal		\$	16,696,549	\$	1,015,151		\$	16,178,998	\$	690,846	
CLASS 13											
Electrical Generation Property (6%)		\$	-	\$	-		\$	-	\$	-	
Telecommunication Property (6%) Class 13 Subtotal		\$	<u>-</u>	\$	<u> </u>		\$	9,893,390 9,893,390	\$	<u>572,779</u> 572,779	
		ψ.	E0E 200 244		22.057.000		ψ.		·	•	
Total		<u> </u>	505,298,341	\$	23,057,809		Þ	518,281,177	<u>\$</u>	20,614,234	

62 PROPERTY ASSESSMENT AND TAXABLE VALUE - JUDITH BASIN

Judith Basin		1999		2000						
		Assessed		Taxable		Acres	Assessed		Taxable	
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:	0.400	•	4.470.000	•	40.770	0.400	•	4 400 000	•	40.400
Tilable Irrigated (3.71%, 3.627%) Tilable Non-Irrigated (3.71%, 3.627%)	3,129 203,086	\$	1,179,890 35,906,235	\$	43,772 1,332,089	3,129 202,338	\$	1,190,862 35,782,448	\$	43,196 1,297,825
Grazing (3.71%, 3.627%)	499,308		25,346,791		940,367	499,981		26,609,270		965,112
Wild Hay (3.71%, 3.627%)	53,749		14,248,601		528,632	53,741		14,552,021		527,808
Non-Qualified Ag Land (25.97, 25.389%)	1,666		57,979		15,058	1,705		62,166		15,785
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 760,938	\$	76,739,496	\$	2,859,918	760,894	\$	78,196,767	\$	2,849,726
	700,300	Ψ	10,130,430	Ψ	2,000,010	700,004	Ψ	10,130,101	Ψ	2,040,720
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%)		\$	37,272,245	\$	1,382,626		\$	37,761,162	\$	1,369,722
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		Ψ	201,648	Ψ	3,387		Ψ	301,164	Ψ	5,264
Mobile Homes (3.71%, 3.627%)			1,397,955		51,870			1,441,838		52,290
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		-		· -			-		· -
Commercial (3.71%, 3.627%)			3,867,683		143,492			3,823,888		138,702
Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			1,784,833		66,217			1,863,546		67,591
Qualified Golf Courses (1.855, 1.814%)			-					-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			-		-			-		_
Class 4 Subtotal		\$	44,524,364	\$	1,647,592		\$	45,191,598	\$	1,633,569
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	2,917,559	\$	87,527		\$	2,978,892	\$	89,367
Qualified New Industrial (3%)			-					-		
Pollution Control (3%)			-		-			-		-
Gasohol Related (3%)			-					-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-		-			-		-
Class 5 Subtotal		\$	2,917,559	\$	87.527		\$	2,978,892	\$	89,367
		Ψ	2,017,000	Ψ	01,021		Ψ	2,010,002	Ψ	00,001
CLASS 6 Livestock (4%, 3%)		\$	13,573,759	\$	542,952		\$	13,709,679	\$	411,270
Lease and Rental Equipment (4%, 3%)		Ψ	4,194	Ψ	168		Ψ	4,577	Ψ	138
Canda Seed Processing Equipment (4%, 3%)			-							
Class 6 Subtotal		\$	13,577,953	\$	543,120		\$	13,714,256	\$	411,408
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	=	\$	-		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	1,174,554	\$	70,483		\$	1,079,164	\$	32,380
Farm Implements (6%, 3%)			13,484,370		809,065			13,129,198		393,876
Furniture and Fixtures (6%, 3%) Other Business Equipment			591,486 193,447		35,491 10,422			421,951 127,509		12,656 3,829
Class 8 Subtotal		\$	15,443,857	\$	925,461		\$	14,757,822	\$	<u> </u>
CLASS 9		•	,,	*	5, 1.0 1		*	, ,	*	
Utilities (12%)		\$	53,466,511	\$	6,415,984		\$	41,739,662	\$	5,008,762
,		Ψ	00,100,011	Ψ	0,110,001		Ψ	41,700,002	Ψ	0,000,702
CLASS 10 Timber Land (0.68%, 0.57%)	16,350	œ	1,363,895	\$	9,272	16,351	\$	1,892,131	Ф	10.707
, ,	10,330	\$	1,303,090	Φ	9,212	10,331	Φ	1,092,131	\$	10,797
CLASS 12		•	47004 407	Φ.	4.040.400		Φ.	40,000,004	Φ.	70-000
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	17,261,187 790	\$	1,049,480 48		\$	18,625,934 <u>679</u>	\$	795,330 29
Class 12 Subtotal		\$	17,261,977	\$	1,049,528		\$	18,626,613	\$	795,359
		*	,,,	*	.,,	l	*	. =,===0,0 . 0	*	5,000
CLASS 13 Electrical Generation Property (6%)		\$	_	\$			\$	_	\$	_
Telecommunication Property (6%)		Ψ	-	Ψ		l	Ψ	7,219,078	Ψ	431,292
Class 13 Subtotal		\$	-	\$			\$	7,219,078	\$	431,292
Total		ė	225 205 642	Ċ	13 539 403		ė			
IUlai		3	225,295,612	à	13,538,402		à	224,316,819	à	11,673,021

PROPERTY ASSESSMENT AND TAXABLE VALUE - LAKE

Lake			1999					2000		
	Acres		Assessed	_	<u>Taxable</u>	Acres		Assessed	_	<u> </u>
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CLASS 2 Gross Proceeds		\$	_	\$			\$	_	\$	_
CLASS 3 Agricultural Land:		•		•			*		•	
Tillable Irrigated (3.71%, 3.627%)	88,979	\$	19,587,750	\$	726,697	87,930	\$	19,951,018	\$	723,646
Tillable Non-Irrigated (3.71%, 3.627%)	12,458		3,671,894		136,242	11,993		3,570,527		129,474
Grazing (3.71%, 3.627%)	156,916		6,607,226		245,173	152,186		6,750,490		244,817
Wild Hay (3.71%, 3.627%)	9,838		2,017,783		74,851	9,724		2,025,406		73,468
Non-Qualified Ag Land (25.97, 25.389%)	25,521		885,436		229,959	26,737		974,025		247,285
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 293,711	\$	32,770,089	\$	1,412,922	<u>0</u> 288,571	\$	33,271,466	\$	1,418,690
CLASS 4 Land and Improvements:	,	•	,,	•	,,,,,,,		*		•	,, ,
Residential (3.71%, 3.627%)		\$	753,137,023	\$	27,940,621		\$	780,581,884	\$	28,311,885
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		•	16,640,283	Ť	320,582		•	16,111,294	•	307,881
Mobile Homes (3.71%, 3.627%)			16,486,104		611,637			16,873,449		611,998
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		1,157,164		22,322			1,152,392		23,358
Commercial (3.71%, 3.627%)			96,608,888		3,584,187			106,631,494		3,867,535
Industrial (3.71%, 3.627%)			12,183,002		451,991			15,235,490		552,591
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			1,232,898		24,389			1,072,242		22,409
Qualified Golf Courses (1.855, 1.814%)			963,069		17,866			945,836		17,158
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	215,872	_	1,602		_	-	_	-
Class 4 Subtotal		\$	898,624,303	\$	32,975,197		\$	938,604,081	\$	33,714,815
CLASS 5		φ	40.047.000	ው	400 407		Φ	45 500 000	φ	405.005
Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	13,647,920	\$	409,437		\$	15,500,860	\$	465,025
Pollution Control (3%)			471,277		14,138			369,959		11,099
Gasond Related (3%)			-		- 1,100			-		- 1,000
Research and Development (0%-3%)			-					-		-
Aluminum Electrolytic Equipment (3%)										
Class 5 Subtotal		\$	14,119,197	\$	423,575		\$	15,870,819	\$	476,124
CLASS6										
Livestock (4%, 3%)		\$	11,426,120	\$	457,030		\$	12,596,934	\$	377,778
Lease and Rental Equipment (4%, 3%)			67,970		2,718			82,953		2,488
Canda Seed Processing Equipment (4%, 3%)		_	-	_	450740		_	40.070.007	_	-
Class 6 Subtotal		\$	11,494,090	\$	459,748		\$	12,679,887	\$	380,266
CLASS7		•	400.000	•	0.007		•		•	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	103,336	\$	8,267		\$	-	\$	-
CLASS8		¢.	27 000 674	φ	1000077		ď	EE E 40 0E7	æ	1 524.052
Machinery (6%, 3%) Farm Implements (6%, 3%)		\$	37,808,671 10,358,589	\$	1,923,077 621,531		\$	55,549,857 9,772,206	\$	1,534,953 293,173
Fumiture and Fixtures (6%, 3%)			12,989,959		779,407			12,858,159		235,173 385,736
Other Business Equipment			3,919,754		221,524			4,768,660		143,118
Class 8 Subtotal		\$	65,076,973	\$	3,545,539		\$	82,948,882	\$	2,356,980
		Ψ	00,010,010	Ψ	0,0 10,000		Ψ	معربات المراجعة	Ψ	2,000,000
CLASS 9 Utilities (12%)		\$	35,998,910	\$	4,319,869		\$	2,923,529	\$	350,823
, ,		Ψ	30,990,910	Ψ	4,519,009		Ψ	2,323,323	Ψ	300,023
CLASS 10	101 100	ው	44 404 040	ሰ	200.500	404.045	Φ	FF 000 407	Φ	047.475
Timber Land (0.68%, 0.57%)	101,488	\$	44,191,310	\$	300,509	101,215	\$	55,699,197	\$	317,475
CLASS 12		•	444040=1	•	m1011		•	40 400 = 10	•	—
Railroads (6.08%, 4.27%)		\$	14,164,671	\$	861,211		\$	13,439,519	\$	573,866
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	14,164,671	\$	861,211		\$	13,439,519	\$	573,966
		φ	14, 104,07 1	Φ	ωιμπ		Φ	13,403,313	Φ	573,866
CLASS 13 Electrical Generation Property (6%)		¢		\$			\$	40,330,896	\$	2,419,854
Telecommunication Property (6%)		\$	-	Ф	-		Φ	40,330,896 16,336,035	Ф	2,419,854 963,488
Class 13 Subtotal		\$	<u>-</u>	\$	_ _		\$	56,666,931	\$	3,383,342
Jass 13 Subidai		*	-	Φ	-		*		Φ	
Total		\$	1,116,542,879	\$	44,306,837		\$	1,212,104,311	\$	42,972,381

64 PROPERTY ASSESSMENT AND TAXABLE VALUE - LEWIS & CLARK

Lewis & Clark			1999					2000		
<u>-</u>	Acres		Assessed		<u>Taxable</u>	Acres		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CLASS 2 Gross Proceeds		\$	_	\$			\$	_	\$	_
CLASS 3 Agricultural Land:		Ψ		Ψ			Ψ		Ψ	
Tillable Irrigated (3.71%, 3.627%)	41,482	\$	8,073,721	\$	299,537	41,007	\$	8,211,712	\$	297,827
Tillable Non-Irrigated (3.71%, 3.627%)	31,280	Ψ	4.708.795	Ψ	174,690	31,200	Ψ	4.705.095	Ψ	170,648
Grazing (3.71%, 3.627%)	657,005		22,709,405		842,548	656,255		23,857,479		865,352
Wild Hay (3.71%, 3.627%)	16,122		3,581,993		132,883	16,210		3,692,595		133,939
Non-Qualified Ag Land (25.97, 25.389%)	51,965		1,774,505		460,795	52,176		1,867,208		474,007
Eligible Mining Claims (3.71%, 3.627%)	553		17,907		665	537		18,702		680
Class 3 Subtotal	798,407	\$	40,866,326	\$	1,911,118	797,385	\$	42,352,791	\$	1,942,453
CLASS 4 Landand Improvements:										
Residential (3.71%, 3.627%)		\$	1,043,815,706	\$	38,725,783		\$	1,090,757,638	\$	39,562,145
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			13,896,179		201,917			13,741,837		186,085
Mobile Homes (3.71%, 3.627%)			33,499,861		1,242,876			35,949,134		1,303,863
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		929,974		17,126			1,006,281		16,842
Commercial (3.71%, 3.627%)	,		439,849,159		16,318,428			479,526,809		17,392,469
Industrial (3.71%, 3.627%)			14,416,722		534,861			16,022,890		581,150
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		-			709,985		12,879
Qualified Golf Courses (1.855, 1.814%)			2,260,945		41,940			2,436,210		44,193
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			490,961					609,084		
Class 4 Subtotal		\$	1,549,159,507	\$	57,082,931		\$	1,640,759,868	\$	59,099,626
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	4,020,287	\$	120,609		\$	6,015,203	\$	180,456
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%) Gasohol Related (3%)			22,214,680 -		666,440			21,211,321		636,340
Research and Development (0%-3%)			_					_		_
Aluminum Electrolytic Equipment (3%)			_					_		_
Class 5 Subtotal		\$	26,234,967	\$	787,049		\$	27,226,524	\$	816,796
CLASS 6										
Livestock (4%, 3%)		\$	9,072,230	\$	362,869		\$	9,981,054	\$	299,309
Lease and Rental Equipment (4%, 3%)			722,936		28,916			723,295		21,698
Canda Seed Processing Equipment (4%, 3%)										
Class 6 Subtotal		\$	9,795,166	\$	391,785		\$	10,704,349	\$	321,007
CLASS7		_		_			_		_	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	1,948,890	\$	155,911		\$	-	\$	-
CLASS 8 Machinery (6%, 3%)		\$	42,502,828	\$	2,550,196		\$	47,846,541	\$	1 205 155
Farm Implements (6%, 3%)		Φ	42,502,626 5,403,258	φ	324,191		Φ	5,368,669	φ	1,395,155 161,056
Furniture and Fixtures (6%, 3%)			50,799,494		3,047,947			48,769,406		1,463,110
Other Business Equipment			11,601,509		3,047,947 669,464			11,684,023		350,598
Class 8 Subtotal		\$	110,307,089	\$	6,591,798		\$	113,668,639	\$	3,369,919
		Φ	110,507,009	φ	0,391,790		Φ	113,000,039	φ	3,309,919
CLASS 9 Utilities (12%)		\$	153,755,410	\$	18,450,651		\$	76,602,319	\$	9,192,277
,		Ψ	100,100,710	Ψ	10, 100,001		Ψ	. 0,002,010	Ψ	O, 10E/E11
CLASS 10 Timber Land (0.68%, 0.57%)	175,730	\$	35,121,157	\$	238,854	175,701	\$	42,604,839	\$	242,836
,	,	Ψ	∞, 1∠1, 1∪1	Ψ		170,701	Ψ	,co-r,cco	Ψ	21200
CLASS 12 Railroads (6.08%, 4.27%)		\$	24,962,086	\$	1,517,694		\$	23,021,693	\$	983,026
,		Φ	6,427,499	φ			Φ	7,198,784	φ	307,388
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	31,389,585	\$	390,812 1,908,506		\$	30,220,477	\$	1,290,414
CLASS 13		•	,,	*	, ,		•	, -, -	*	, -, -
Electrical Generation Property (6%)		\$	_	\$			\$	36,726,552	\$	2,203,593
. , ,		Ψ	_	Ψ			Ψ	70,053,567	Ψ	4,132,728
Telecommunication Property (6%)			-		-			10,000,001		T, 102,120
Telecommunication Property (6%) Class 13 Subtotal		\$	_	\$			\$	106.780.119	\$	
Telecommunication Property (6%) Class 13 Subtotal Total		\$	1,958,578,097	\$ \$	87,518,603		\$	106,780,119 2,090,919,925	\$	6,336,321 82,611,649

PROPERTY ASSESSMENT AND TAXABLE VALUE - LIBERTY

Liberty			1999					2000		
•	Acres		ssessed	_	<u> Faxable</u>	_Acres_		Assessed	_1	axable
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	5,563	\$	1,246,415	\$	46,239	5,563	\$	1,281,250	\$	46,469
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	551,174 235,556		78,896,369 8,530,573		2,927,067 316,521	551,174 235,559		78,993,448 8,980,965		2,865,119 325,776
Wild Hay (3.71%, 3.627%)	4,167		571,769		21,211	4,167		584,649		21,203
Non-Qualified Ag Land (25.97, 25.389%)	610		21,345		5,542	610		22,330		5,671
Eligible Mining Claims (3.71%, 3.627%)	0		<u>-</u>			0				<u> </u>
Class 3 Subtotal	797,070	\$	89,266,471	\$	3,316,580	797,073	\$	89,862,642	\$	3,264,238
CLASS4 Land and Improvements:		•	40.700.070	•	4 505 400		•	44 40 4 007	•	4 505 004
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)	١	\$	42,738,372 124,066	\$	1,585,482 2,660		\$	41,494,087	\$	1,505,084
Mobile Homes (3.71%, 3.627%)	,		618,600		22,955			699,048		25,356
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.53%	9%)		8,070		176			-		-
Commercial (3.71%, 3.627%)			5,208,582		193,237			5,084,157		184,398
Industrial (3.71%, 3.627%)			2,640,038		97,950			2,766,964		100,358
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)			-					-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			-					-		-
Class 4 Subtotal		\$	51,337,728	\$	1,902,460		\$	50,044,256	\$	1,815,196
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	4,132,509	\$	123,976		\$	4,320,393	\$	129,612
Qualified New Industrial (3%)			-		- 1			-		-
Pollution Control (3%)			=		-			-		=
Gasohol Related (3%)			-		- 1			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-					-		-
Class 5 Subtotal		\$	4,132,509	\$	123,976		\$	4,320,393	\$	129,612
CLASS6		•	0770400	•	450.050		•	0.000=00	•	440.
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$	3,756,183 6,656	\$	150,250 266		\$	3,882,708 4,812	\$	116,477 144
Canda Seed Processing Equipment (4%, 3%)			-		-			4,012		- I '11
Class 6 Subtotal		\$	3,762,839	\$	150,516		\$	3,887,520	\$	116,621
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	_	\$			\$	_	\$	_
CLASS8		Ψ		Ψ			Ψ		Ψ	
Machinery (6%, 3%)		\$	1,388,616	\$	83,326		\$	1,247,720	\$	37,441
Farm Implements (6%, 3%)		·	21,471,534	·	1,288,301		·	20,814,729	·	624,435
Furniture and Fixtures (6%, 3%)			502,092		30,119			433,178		12,992
Other Business Equipment Class 8 Subtotal		\$	1,515,881 24,878,123	\$	90,178 1,491,924		\$	1,423,255 23,918,882	\$	42,712 717,590
		Ф	24,010,123	Ф	1,491,924		Ф	حم,910,002	Ф	717,580
CLASS9		•	7044.000	Φ.	077040		Φ.	F740004	Φ.	OOD 540
Utilities (12%)		\$	7,311,000	\$	877,319		\$	5,746,234	\$	689,549
CLASS 10 Timber Land (0.68%, 0.57%)	0	\$	_	\$		0	\$	_	\$	_
CLASS 12	J	*		*			+		*	
Railroads (6.08%, 4.27%)		\$	9,567,575	\$	581,708		\$	10,240,882	\$	437,285
Aitlines (6.08%, 4.27%) Class 12 Subtotal		\$	9,567,575	\$	<u>-</u> 581,708		\$	10,240,882	\$	437,285
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	_	\$	_
Telecommunication Property (6%)		_	<u> </u>	_	<u>-</u>		•	38,537	•	2312
Class 13 Subtotal		\$	-	\$	-		\$	38,537	\$	2,312
Total		\$	190,256,245	\$	8,444,483	l	\$	188,059,346	\$	7,172,393

66 PROPERTY ASSESSMENT AND TAXABLE VALUE - LINCOLN

Lincoln								2000		
	Acres		1999 Assessed		<u> </u>	Acres		Assessed		<u> </u>
_										
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:	4.407	•		•	00.007	4.404	•	700.000	•	00.075
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	4,467 259	\$	773,209 39,887	\$	28,687 1,479	4,421 238	\$	790,606 36,507	\$	28,675 1,324
Grazing (3.71%, 3.627%)	29,206		947,063		35,155	28.613		980,083		35,556
Wild Hay (3.71%, 3.627%)	5,175		1,222,539		45,357	5,088		1,236,631		44,852
Non-Qualified Ag Land (25.97, 25.389%)	14,865		518,160		134,580	15,873		579,309		147,065
Eligible Mining Claims (3.71%, 3.627%)	0					0		<u>-</u>		
Class 3 Subtotal	53,972	\$	3,500,858	\$	245,258	54,233	\$	3,623,136	\$	257,472
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	338,853,750	\$	12,571,459		\$	358,032,019	\$	12,985,857
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			14,139,782		253,194			14,816,948		256,614
Mobile Homes (3.71%, 3.627%)			14,600,447		541,691			14,843,695		538,374
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%	6)		1,148,551		23,896			1,225,717		26,003
Commercial (3.71%, 3.627%)			60,911,635		2,259,819			64,609,726		2,343,374
Industrial (3.71%, 3.627%)			17,241,948		639,674			17,023,924		617,459
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			384,175		7,126			383,281		6,953
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			1,861,161 19,856		34,525 589			1,979,226		35,904
Class 4 Subtotal		\$	449,161,305	\$	16,331,973		\$	472,914,536	\$	16,810,538
		Ψ	+10,101,000	Ψ	10,001,070		Ψ	112,011,000	Ψ	10,010,000
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	45,142,759	\$	1,354,285		\$	46,799,709	\$	1,403,990
Qualified New Industrial (3%)		Ψ	40,142,739	Ψ	1,304,200		Ψ	40,799,709	Ψ	1,400,990
Pollution Control (3%)			2,880,090		77,381			2,701,645		73,219
Gesonal Related (3%)			2,000,000		77,001			2,701,040		73,213
Research and Development (0%-3%)			_		- 1			_		_
Aluminum Electrolytic Equipment (3%)										
Class 5 Subtotal		\$	48,022,849	\$	1,431,666		\$	49,501,354	\$	1,477,209
CLASS6										
Livestock (4%, 3%)		\$	1,796,707	\$	71,861		\$	2,396,365	\$	71,825
Lease and Rental Equipment (4%, 3%)			121,447		4,859			123,320		3,699
Canda Seed Processing Equipment (4%, 3%)			_		<u>-</u>			_		
Class 6 Subtotal		\$	1,918,154	\$	76,720		\$	2,519,685	\$	75,524
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	40,967,446	\$	2,257,628		\$	40,126,530	\$	1,119,017
Farm Implements (6%, 3%)			1,633,184		97,996			1,495,374		44,864
Furniture and Fixtures (6%, 3%)			6,225,797		373,560			6,067,157		182,026
Other Business Equipment		_	5,193,530	_	293,194		_	4,720,664	_	141,651
Class 8 Subtotal		\$	54,019,957	\$	3,022,378		\$	52,409,725	\$	1,487,558
CLASS9										
Utilities (12%)		\$	15,257,198	\$	1,830,863		\$	-	\$	-
CLASS 10										
Timber Land (0.68%, 0.57%)	426,621	\$	205,419,697	\$	1,396,834	425,330	\$	245,559,535	\$	1,399,724
CLASS 12										
Railroads (6.08%, 4.27%)		\$	44,914,918	\$	2,730,826		\$	48,031,156	\$	2,050,930
Airlines (6.08%, 4.27%)		*	,5 : 1,5 : 5	Ψ	_,. 55,525		Ψ	-	4	_,555,555
Class 12 Subtotal		\$	44,914,918	\$	2,730,826		\$	48,031,156	\$	2,050,930
CLASS 13										
Electrical Generation Property (6%)		\$	_	\$			\$	_	\$	_
Telecommunication Property (6%)		Ψ	-	Ψ	_		Ψ	16,492,857	Ψ	985,235
Class 13 Subtotal		\$		\$			\$	16,492,857	\$	985,235
Total		·	000 044 000	Ċ	27 066 540	l	·			•
		20	822,214,936	3	27,066,518		3	891,051,984	3	24,544,190

PROPERTY ASSESSMENT AND TAXABLE VALUE - MADISON

Madison			1999			١.			2000		
	Acres		Assessed	_	<u> Faxable</u>	_A	cres		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$	2,880,019	\$	2,880,019			\$	2,536,674	\$	2,536,674
CLASS 2 Gross Proceeds		\$	56,556	\$	1,697			\$	6,212	\$	186
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	98,614 17,903 826,879 10,841 31,883 0	\$	26,886,502 2,962,232 24,844,848 3,134,534 1,102,231	\$	997,502 109,895 921,845 116,287 286,251	l_	98,542 17,902 827,259 10,834 33,000 0	\$	27,751,389 2,963,050 26,126,793 3,195,837 1,203,468	\$	1,006,539 107,476 947,566 115,918 306,451
Class 3 Subtotal CLASS 4 Land and Improvements:	986,121	\$	58,930,347	\$	2,431,780	•	987,536	\$	61,240,537	\$	2,482,950
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.538 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)		\$	289,569,480 2,122,555 4,501,154 99,340 53,534,332 5,402,750	\$	10,742,670 44,173 166,997 1,745 1,986,197 200,441			\$	329,905,199 2,161,128 4,577,516 45,598 70,238,247 4,858,864	\$	11,965,804 44,400 166,037 682 2,547,561 176,237
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	<u>-</u> 355,229,611	\$	13,142,223			\$	411,786,552	\$	<u>-</u> 14,900,721
CLASS 4 Subula CLASS 5 Rural Electric and Telephone Co-Op (3%)		э \$	13,035,872	э \$	391,076			э \$	13,429,861	э \$	402.894
Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)		*	- - - -	•	- - - -	ı		•	- - - -	•	- - - -
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	13,035,872	\$	- 391,076			\$	13,429,861	\$	<u>-</u> 402,894
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canola Seed Processing Equipment (4%, 3%)		\$	18,052,652 128,278	\$	722,134 5,131	ı		\$	19,022,803 217,288	\$	570,589 6,519
Class 6 Subtotal		\$	18,180,930	\$	727,265			\$	19,240,091	\$	577,108
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-			\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	22,886,972 10,658,851 4,392,025 18,158,411	\$	1,373,223 639,535 263,533 1,074,575	l		\$	20,434,525 10,302,075 4,123,648 16,337,314	\$	613,045 309,063 123,716 490,136
Class 8 Subtotal		\$	56,096,259	\$	3,350,866			\$	51,197,562	\$	1,535,960
CLASS 9 Utilities (12%)		\$	36,033,997	\$	4,324,080			\$	23,068,217	\$	2,768,187
CLASS 10 Timber Land (0.68%, 0.57%)	94,886	\$	17,828,806	\$	121,219		97,410	\$	22,642,805	\$	129,035
CLASS 12 Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	12,910,079	\$	784,932 -			\$	12,293,006	\$	524,911 -
Class 12 Subtotal		\$	12,910,079	\$	784,932			\$	12,293,006	\$	524,911
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	- -	\$	- 	ı		\$	2,533,506 1,437,530	\$	152,010 76,187
Class 13 Subtotal		\$	-	\$	- 00.455.455			\$	3,971,036	\$	228,197
Total		\$	571,182,476	\$	28,155,157			\$	621,412,553	\$	26,086,823

68 PROPERTY ASSESSMENT AND TAXABLE VALUE - McCone

Mccone			1999					2000		
	Acres		Assessed		Taxable	Acres		Assessed		Taxable
-	710100		10000000		илиын	710100		10000000		илиы
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS3 Agricultural Land		_		_			_		_	
Tilable Irrigated (3.71%, 3.627%)	6,301	\$	1,437,603	\$	53,335	6,343	\$	1,484,324	\$	53,832
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	529,633 804,066		69,692,213 20,995,123		2,585,558 778,969	542,238 791,379		71,487,350 21,885,225		2,592,866 793,783
Wild Hay (371%, 3627%)	0		20,000,120		-	0		-		-
Non-Qualified Ag Land (25.97, 25.389%)	191		5,132		1,331	191		5,957		1,512
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	0 1,340,191	\$	92,130,071	\$	3,419,193	1,340,152	\$	04.063.056	\$	2441000
	1,340,191	Ф	92,130,071	Ф	3,419,193	1,340,132	Ф	94,862,856	Ф	3,441,993
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%)		\$	28,602,874	\$	1,060,909		\$	26,990,948	\$	979,123
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		Ψ	179,394	Ψ	3,878		Ψ	169,878	Ψ	4,096
Mobile Homes (3.71%, 3.627%)			1,202,154		44,608			1,402,315		50,862
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		44,596		658			32,623		521
Commercial (3.71%, 3.627%)			3,161,640		117,303			3,200,353		116,092
Industrial (3.71%, 3.627%) New Manufaduring (1.855% to 3.71%, 1.814% to 3.627%)			1,857,914		68,930			1,859,949		67,461
Qualified Golf Courses (1.855, 1.814%)			-					-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)										
Class 4 Subtotal		\$	35,048,572	\$	1,296,286		\$	33,656,066	\$	1,218,155
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	11,867,012	\$	356,011		\$	11,633,849	\$	349,017
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%) Gasohd Related (3%)			-					-		-
Research and Development (0%-3%)			- -					_		-
Aluminum Electrolytic Equipment (3%)										
Class 5 Subtotal		\$	11,867,012	\$	356,011		\$	11,633,849	\$	349,017
CLASS 6										
Livestock (4%, 3%)		\$	8,405,903	\$	336,237		\$	8,863,980	\$	265,896
Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)			13,654		546			11,970		359
Carba Securito essi geografica (2005/20) Cass 6 Subtotal		\$	8,419,557	\$	336,783		\$	8.875.950	\$	266,255
CLASS 7		Ψ	3, 1.0,00.	Ψ	333,133		*	0,0.0,000	*	200,200
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	_	\$	_
CLASS 8		·					·		·	
Machinery (6%, 3%)		\$	3,916,635	\$	235,007		\$	1,047,545	\$	31,437
Farm Implements (6%, 3%)			18,340,833		1,100,453			18,130,028		543,894
Furniture and Fxtures (6%, 3%)			1,070,513		64,231			769,993		23,102
Other Business Equipment Class 8 Subtotal		\$	862,649	\$	50,636		\$	775,000	\$	23253
		Ф	24,190,630	Ф	1,450,327		Ф	20,722,566	Ф	621,686
CLASS 9		æ	1522522	Ф	192004		Ф	1,266,867	¢	152005
Utilies (12%)		\$	1,532,533	\$	183,904		\$	1,200,007	\$	152,025
CLASS 10	0	Φ		Φ			Φ		Φ	
Timber Land (0.68%, 0.57%)	0	\$	-	\$	-	0	\$	-	\$	-
CLASS 12		۴	0040444	•	470.007		۴	040000	۴	400700
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	2,910,144 -	\$	176,937		\$	3,109,223	\$	132,763
Class 12 Subtotal		\$	2,910,144	\$	176,937		\$	3,109,223	\$	132,763
CLASS 13		•	. ,	•	·		•		•	•
Electrical Generation Property (6%)		\$	-	\$			\$	_	\$	_
Telecommunication Property (6%)		_	<u>-</u>	_			_	113,572	_	6,815
Class 13 Subtotal		\$	-	\$	-		\$	113,572	\$	6,815
Total		\$	176,098,519	\$	7,219,441		\$	174,240,949	\$	6,188,709

PROPERTY ASSESSMENT AND TAXABLE VALUE - MEAGHER

Meagher			1999					2000		
	Acres		Assessed		<u> Faxable</u>	Acres		Assessed	_1	<u> [axable</u>
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	104,105	\$	3,123		\$	71,655	\$	2,150
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	50,112 28,738	\$	9,436,699 4,811,787	\$	350,083 178,518	50,080 28,738	\$	9,710,535 4,811,741	\$	352,196 174,524
Grazing (3.71%, 3.627%)	737,401		23,854,805		885,046	736,938		25,138,209		911,769
Wild Hay (3.71%, 3.627%)	10,246		2,230,127		82,735	10,246		2,280,909		82,726
Non-Qualified Ag Land (25.97, 25.389%)	7,233		253,775		65,908	7,352		267,925		68,013
<u>Eligible Mining Claims (3.71%, 3.627%)</u> Class 3 Subtotal	833,730	\$	40,587,193	\$	1,562,290	833,355	\$	42,209,319	\$	1,589,228
CLASS 4 Land and Improvements:	,	•	12,021,122	•	1,000,000	333,533	•	-,,	*	1,000,
Residential (3.71%, 3.627%)		\$	40,123,038	\$	1,488,482		\$	40,658,999	\$	1,474,805
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			807,570		15,416			764,945		14,702
Mobile Homes (3.71%, 3.627%) Mobile Homes (3.71%, 3.627%)	10/\		2,255,083		83,666			2,432,370		88,229
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)	77o)		103,798 6,466,113		2,455 239,896			95,666 7,015,694		2,228 254,467
Industrial (3.71%, 3.627%)			389,612		14,454			384,913		13,961
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		· ·			· -		-
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			-					-		-
Class 4 Subtotal		\$	50,145,214	\$	1,844,369		\$	51,352,587	\$	1,848,392
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	543,009	\$	16,291		\$	579,246	\$	17,376
Qualified New Industrial (3%) Pollution Control (3%)			-					-		-
Gasohol Related (3%)			-					-		-
Research and Development (0%-3%)			-		1			-		-
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	543,009	\$	16,291		\$	<u>-</u> 579,246	\$	17,376
CLASS6		Ψ	0-10,000	Ψ	10,201		Ψ	0/0,210	Ψ	17,070
Livestock (4%, 3%)		\$	11,498,339	\$	459,938		\$	11,082,528	\$	332,460
Lease and Rental Equipment (4%, 3%)			330		13		·	178	·	5
Canda Seed Processing Fouriment (4%, 3%) Class 6 Subtotal		\$	11,498,669	\$	<u>-</u> 459,951		\$	11,082,706	\$	332,465
CLASS 7		Ψ	11,430,003	Ψ	400,301		Ψ	11,002,700	Ψ	302,400
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	_	\$	-
CLASS8										
Machinery (6%, 3%)		\$	3,447,171	\$	206,842		\$	3,420,638	\$	102,622
Farm Implements (6%, 3%)			5,971,010		358,262			6,094,259		182,830
Furniture and Fxtures (6%, 3%) Other Business Equipment			563,780 440,354		33,825 22,136			539,451 345,867		16,186 10,386
Class 8 Subtotal		\$	10,422,315	\$	621,065		\$	10,400,215	\$	312,024
CLASS9										
Utilities (12%)		\$	34,629,827	\$	4,155,579		\$	30,011,131	\$	3,601,336
CLASS 10										
Timber Land (0.68%, 0.57%)	126,749	\$	26,492,062	\$	180,144	126,527	\$	32,325,975	\$	184,257
CLASS 12							_			
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	-	\$: 1		\$	-	\$	-
Class 12 Subtotal		\$		\$			\$	-	\$	<u> </u>
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	- 1		\$	-	\$	-
Telecommunication Property (6%)			<u> </u>	_	— <u> </u>		_	3,450,312	_	207,018
Class 13 Subtotal		\$	-	\$			\$	3,450,312	\$	207,018
Total		\$	174,422,394	\$	8,842,812	I	\$	181,483,146	\$	8,094,246

70 PROPERTY ASSESSMENT AND TAXABLE VALUE - MINERAL

Mineral			1999					2000		
	Acres		ssessed	1	axable	_Acres		Assessed		axable
CLASSA Net December		r.		Ф			Ф		æ	
CLASS1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
OLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 3 Agricultural Land:		_					_		_	
Tillable Irrigated (3.71%, 3.627%)	1,344	\$	355,286	\$	13,179	1,344	\$	363,863	\$	13,194
Tillable Non-Irrigated (3.71%, 3.627%)	542		155,651		5,775	542		155,780		5,650
Grazing (3.71%, 3.627%)	5,129		232,353		8,624	5,077		241,675		8,765
Wild Hay (3.71%, 3.627%)	1,887		585,006		21,705	1,888		594,671		21,568
Non-Qualified Ag Land (25.97, 25.389%)	4,102		140,782		36,555	4,113		148,250		37,640
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	13,004	\$	1,469,078	\$	85,838	12,963	\$	1,504,239	\$	86,817
	13,004	Ψ	1,403,070	Ψ	۵,۵۵	12,300	Ψ	1,304,239	Ψ	00,017
OLASS 4 Land and Improvements:							_		_	
Residential (3.71%, 3.627%)		\$	59,867,485	\$	2,220,984		\$	64,354,668	\$	2,334,119
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			2,735,921		49,162			2,679,940		45,302
Mobile Homes (3.71%, 3.627%)			5,042,160		187,077			4,336,797		157,314
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		478,003		10,346			353,900		7,399
Commercial (3.71%, 3.627%)			17,792,314		660,092			19,429,649		704,717
Industrial (3.71%, 3.627%)			1,675,616		62,164			1,753,336		63,595
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			240,224		4,456			238,283		4,322
Qualified Golf Courses (1.855, 1.814%)			768,482		14,255			840,514		15,248
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	88,600,205	\$	3,208,536		\$	<u>-</u>	\$	2222046
		Ф	00,000,200	Ф	3,200,330		Ф	93,987,087	Ф	3,332,016
CLASS5_		_					_		_	
Rural Electric and Telephone Co-Op (3%)		\$	1,214,776	\$	36,442		\$	1,212,658	\$	36,383
Qualified New Industrial (3%)			-		1			-		-
Pollution Control (3%)			-					-		-
Gasohol Related (3%)			-					-		-
Research and Development (0%3%)			-		1			-		-
Aluminum Electrolytic Equipment (3%)		_	4.04.4.770	_			_	4.040.050	_	-
Class 5 Subtotal		\$	1,214,776	\$	36,442		\$	1,212,658	\$	36,383
CLASS 6										
Livestock (4%, 3%)		\$	506,683	\$	20,266		\$	537,429	\$	16,096
Lease and Rental Equipment (4%, 3%)			14,801		591			50,989		1,528
Canda Seed Processing Equipment (4%, 3%)			<u>-</u>	_			_			-
Class 6 Subtotal		\$	521,484	\$	20,857		\$	588,418	\$	17,624
CLASS 7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS 8										
Machinery (6%, 3%)		\$	4,747,064	\$	283,835		\$	5,790,919	\$	173,280
Farm Implements (6%, 3%)			480,376		28,827			425,712		12,775
Furniture and Fixtures (6%, 3%)			1,672,940		100,377			1,480,487		44,417
Other Business Equipment			393,341		21,332			257,747		7,741
Class 8 Subtotal		\$	7,293,721	\$	434,371		\$	7,954,865	\$	238,213
CLASS 9										
Utilities (12%)		\$	31,021,078	\$	3,722,530		\$	24,274,706	\$	2,912,964
		Ψ	31,021,070	Ψ	3,722,000		Ψ	24,214,100	Ψ	2,3 12,304
CLASS 10										
Timber Land (0.68%, 0.57%)	91,352	\$	33,763,334	\$	229,581	91,315	\$	41,445,162	\$	236,227
CLASS 12										
Railroads (6.08%, 4.27%)		\$	17,501,347	\$	1,064,082		\$	16,606,890	\$	722,736
Airlines (6.08%, 4.27%)		Ψ	,,	Ψ	-		Ψ	-	Ψ	
Class 12 Subtotal		\$	17,501,347	\$	1,064,082		\$	16,606,890	\$	722,736
		*	, · · · · ·	*	, ,		•	-,,	•	
CLASS 13 Floatiged Concention Property (60())		Φ		Φ			ው		ው	
Electrical Generation Property (6%)		\$	-	\$	- 1		\$	-	\$	202000
Telecommunication Property (6%)		_	-	_	<u>-</u>		_	6,130,119	_	367,808
Class 13 Subtotal		\$	-	\$	-		\$	6,130,119	\$	367,808
Total		\$	181,385,023	\$	8,802,237		\$	193,704,144	\$	7,950,788
i vidi		<u> </u>	.01,000,020	Ψ	3,002,201		<u> </u>	100,107,177	Ÿ	1,000,100

PROPERTY ASSESSMENT AND TAXABLE VALUE - MISSOULA

Missoula			1999					2000		
_	Acres		Assessed		<u>Taxable</u>	Acres		Assessed		Taxable
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	-
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	14,877	\$	3,835,199	\$	142,293	15,029	\$	4,145,155	\$	150,347
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	3,804 95,355		705,722 3,878,774		26,181 143,967	3,731 94,049		690,472 4,032,306		25,048 146,202
Wild Hay (3.71%, 3.627%)	8,018		2,366,990		87,811	7,995		2,425,636		87,985
Non-Qualified Ag Land (25.97, 25.389%)	25,119		875,170		227,323	25,120		917,082		232,852
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	147170	\$	11,661,855	\$	- COT ETE	<u>0</u> 145,924	\$	12,210,651	\$	642,434
	147,173	Ф	11,001,000	Ф	627,575	145,924	Ф	12,210,001	Ф	642,434
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%)		\$	1,836,661,718	\$	68,140,205		\$	1,957,731,088	\$	71,006,518
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		Ψ	30,460,440	Ψ	574,861		Ψ	31,916,306	Ψ	579,525
Mobile Homes (3.71%, 3.627%)			54,985,940		2,040,032			57,035,997		2,068,624
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		2,449,025		49,428			2,288,659		43,031
Commercial (3.71%, 3.627%)			952,532,325		35,338,929			1,017,190,974		36,893,532
Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			71,821,129 1,187,434		2,664,563 29,386			65,651,855 1,262,902		2,381,192 33,741
Qualified Golf Courses (1.855, 1.814%)			3,906,907		72,474			4,200,999		76,204
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			<u> </u>					<u> </u>		<u> </u>
Class 4 Subtotal		\$	2,954,004,918	\$	108,909,878		\$	3,137,278,780	\$	113,082,367
CLASS5_		_							_	
Rural Electric and Telephone Co-Op (3%)		\$	34,864,050	\$	1,045,921		\$	37,150,549	\$	1,114,519
Qualified New Industrial (3%) Pollution Control (3%)			6,083,022		182,491			5,627,670		168,830
Gasohol Related (3%)			-		-			-		-
Research and Development (0%-3%)			44,808		1,344			761,835		22,854
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	40,991,880	\$	1,229,756		\$	43,540,054	\$	1,306,203
		Φ	40,991,000	Φ	1,229,730		Φ	40,040,004	Φ	1,300,203
CLASS 6 Livestock (4%, 3%)		\$	4,554,983	\$	182,170		\$	5,494,636	\$	164,591
Lease and Rental Equipment (4%, 3%)		φ	4,304,963 976,602	Ψ	39,067		φ	969,478	Ψ	29,088
Canda Seed Processing Equipment (4%, 3%)										
Class 6 Subtotal		\$	5,531,585	\$	221,237		\$	6,464,114	\$	193,679
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS8		Φ.	400.074.000	Φ.	40.075.054		Φ	470,000,040	Φ	E040704
Machinery (6%, 3%) Farm Implements (6%, 3%)		\$	183,974,998 3,433,028	\$	10,975,854 205,986		\$	179,036,918 3,035,425	\$	5,343,764 91,067
Furniture and Fixtures (6%, 3%)			94.826.973		5,689,518			96,302,119		2,889,090
Other Business Equipment			15,616,123		889,738			17,090,510		512,927
Class 8 Subtotal		\$	297,851,122	\$	17,761,096		\$	295,464,972	\$	8,836,848
CLASS9										
Utilities (12%)		\$	164,172,803	\$	19,700,727		\$	100,460,565	\$	12,055,267
CLASS 10										
TimberLand (0.68%, 0.57%)	543,197	\$	178,796,569	\$	1,215,814	538,148	\$	219,928,312	\$	1,253,625
CLASS 12		_	40.047.007	•	0045 404		•	40.074.407		4.004==0
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	43,017,935 12,503,019	\$	2,615,491 771,437		\$	43,671,102 13,326,540	\$	1,864,756 569,040
Class 12 Subtotal		\$	55,520,954	\$	3,386,928		\$	56,997,642	\$	2,433,796
CLASS 13		-	•						-	•
Electrical Generation Property (6%)		\$	-	\$	1		\$	6,577,400	\$	394,644
Telecommunication Property (6%)		_					_	76,881,180	_	4,425,494
Class 13 Subtotal		\$	-	\$	-		\$	83,458,580	\$	4,820,138
Total		\$	3,708,531,686	\$	153,053,011		\$	3,955,803,670	\$	144,624,357
			·							

72 PROPERTY ASSESSMENT AND TAXABLE VALUE - MUSSELSHELL

Musselshell			1999					2000		
massishion	Acres	_	Assessed	1	Faxable	Acres		Assessed	Т	axable
•	HOICO		10000000		Idadio	-AUICO		10000000		илиыс
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
OLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	12,334	\$	4,176,234	\$	154,940	12,327	\$	4,296,916	\$	155,850 570,195
Tiliable Not Hitigaled (3.7 1%, 3.627%) Grazing (3.71%, 3.627%)	110,216 690,661		15,959,973 19,256,248		592,123 714,450	110,201 690,566		15,968,715 20,323,818		579,185 737,142
Wild Hay (3.71%, 3.627%)	9,762		1,854,908		68,823	9,447		1,853,582		67,225
Non-Qualified Ag Land (25.97, 25.389%)	17,315		602,612		156,530	17,604		641,043		162,740
Eligible Mining Claims (3.71%, 3.627%)	0	_	-	_	 _	0	_	-	_	-
Class 3 Subtotal	840,289	\$	41,849,975	\$	1,686,866	840,144	\$	43,084,074	\$	1,702,142
CLASS 4 Land and Improvements:		_		_					_	
Residential (3.71%, 3.627%)		\$	53,495,573	\$	1,984,702		\$	54,639,371	\$	1,981,732
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%)			1,409,790 3.838.864		24,478 142,419			1,423,871 4,145,230		26,069 150,349
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		127,426		1,518			4, 140,230 88,458		881
Commercial (3.71%, 3.627%)	,,,,,		10,681,771		396,285			10.049.968		364,514
Industrial (3.71%, 3.627%)			429,246		15,925			426,918		15,483
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			381,038		7,068			381,792		8,308
Qualified Golf Courses (1.855, 1.814%)			-					-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	-	_	-		_	-	_	-
Class 4 Subtotal		\$	70,363,708	\$	2,572,395		\$	71,155,608	\$	2,547,336
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	12,436,461	\$	373,093		\$	12,534,306	\$	376,030
Qualified New Industrial (3%)			-		1			-		-
Pollution Control (3%)			-					-		-
Gasohol Related (3%) Research and Development (0%3%)			-		- 1			-		-
Aluminum ElectroMic Equipment (3%)			_					_		-
Class 5 Subtotal		\$	12,436,461	\$	373,093		\$	12,534,306	\$	376,030
CLASS6										
Livestock (4%, 3%)		\$	8,075,556	\$	323,038		\$	9,245,622	\$	277,332
Lease and Rental Equipment (4%, 3%)			50,414		2,016			49,765		1,494
Canda Seed Processing Equipment (4%, 3%)					<u>-</u> _				1	
Class 6 Subtotal		\$	8,125,970	\$	325,054		\$	9,295,387	\$	278,826
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	2,662,924	\$	157,836		\$	3,525,339	\$	104,999
Farm Implements (6%, 3%)			6,000,598		360,048			5,898,186		176,951
Furniture and Fixtures (6%, 3%) Other Business Equipment			1,450,344 1,407,969		87,019 81,737			1,229,276 2,108,542		36,883 <u>63,267</u>
Class 8 Subtotal		\$	11,521,835	\$	686,640		\$	12,761,343	\$	382,100
		Ψ	11,021,000	Ψ	ОО,ОНО		Ψ	12,701,040	Ψ	302,100
CLASS 9 Utilities (12%)		\$	12,648,050	\$	1,517,762		\$	12,415,355	\$	1,489,844
,		Φ	12,040,000	Φ	1,317,702		Φ	12,410,500	Φ	1,409,044
CLASS 10	450 400	•	40.455.504	•	00.407	450704	Φ.	40.040.770	Φ.	400.070
Timber Land (0.68%, 0.57%)	156,488	\$	13,155,531	\$	89,437	156,791	\$	18,010,776	\$	102,676
CLASS12		_								
Railroads (6.08%, 4.27%)		\$	-	\$	1		\$	-	\$	-
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	<u> </u>	\$			\$	<u> </u>	\$	
		φ	=	φ	- 1		φ	=	φ	=
CLASS 13 Floating Concention Property (69/)		σ		σ			φ		ው	
Electrical Generation Property (6%) Telecommunication Property (6%)		\$	-	\$	-		\$	- 98,652	\$	<u> 2,960</u>
Class 13 Subtotal		\$		\$			\$	98,652	\$	<u>2,960</u> 2,960
		*	470 404 500	Ċ	7 054 047		*			
Total		Þ	170,101,530	\$	7,251,247		\$	179,355,501	\$	6,881,914

PROPERTY ASSESSMENT AND TAXABLE VALUE - PARK

Park			1999					2000		
- 4	Acres		Assessed	•	Taxable	Acres		Assessed		Taxable Taxable
	710.00				- United States	7.0.00		1000000		- CONTROLL
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS3 Agricultural Land:	F0.007	•	40.400.004	•	000.004	50.050	•	40.740.700	•	~~~
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	52,937 36,359	\$	10,492,631 6,452,992	\$	389,281 239,403	52,356 36,352	\$	10,716,763 6,454,658	\$	388,693 234,106
Grazing (3.71%, 3.627%)	535,633		19.059.929		707,084	533,005		19,942,080		723,291
Wild Hay (3.71%, 3.627%)	7,576		1,959,620		72,697	7,565		1,999,761		72,521
Non-Qualified Ag Land (25.97, 25.389%)	30,992		1,081,553		280,894	32,015		1,169,276		296,832
Eligible Mining Claims (3.71%, 3.627%)	0			_		0				
Class 3 Subtotal	663,496	\$	39,046,725	\$	1,689,359	661,292	\$	40,282,538	\$	1,715,443
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	346,464,425	\$	12,853,387		\$	386,436,084	\$	14,016,192
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			5,955,443		115,008			6,382,687		123,254
Mobile Homes (3.71%, 3.627%)	0/\		9,061,570		336,185			9,072,065 283,509		329,037
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)	770)		292,321 100,012,757		5,090 3,710,478			200,509 108,949,482		4,963 3.951.606
Industrial (3.71%, 3.627%)			6.927.532		257,013			7,465,549		270,777
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			4,340,972		114,380			2,635,948		59,799
Qualified Golf Courses (1.855, 1.814%)			624,601		11,586			650,598		11,802
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			489,058		14,515			498,653		18,086
Class 4 Subtotal		\$	474,168,679	\$	17,417,642		\$	522,374,575	\$	18,785,516
CLASS5		•	,,-	,	, ,-		•	- ,- ,	,	-,,-
Rural Electric and Telephone Co-Op (3%)		\$	10,020,622	\$	300,618		\$	10,454,040	\$	313,620
Qualified New Industrial (3%)		Ψ	-	Ψ	-		Ψ	-	Ψ	-
Pollution Control (3%)			1,406,930		42,208			1,217,410		36,522
Gasohol Related (3%)			=					-		-
Research and Development (0%3%)			-		1			-		-
Aluminum Electrolytic Equipment (3%)				_	<u>-</u>		_	<u>-</u>	_	
Class 5 Subtotal		\$	11,427,552	\$	342,826		\$	11,671,450	\$	350,142
CLASS6										
Livestock (4%, 3%)		\$	10,819,436	\$	432,779		\$	11,989,632	\$	359,583
Lease and Rental Equipment (4%, 3%)			60,531		2,422			60,712		1,820
Canda Seed Processing Equipment (4%, 3%)		_	- 40.070.007	_			_	-	_	-
Class 6 Subtotal		\$	10,879,967	\$	435,201		\$	12,050,344	\$	361,403
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	20,515,658	\$	1,142,179		\$	17,566,995	\$	496,978
Farm Implements (6%, 3%)			7,931,048		475,867			8,290,409		248,711
Furniture and Fixtures (6%, 3%)			10,215,559		612,955			9,331,815		279,965
Other Business Equipment		_	2,340,855	_	129,369		_	2,267,302	_	68,053
Class 8 Subtotal		\$	41,003,120	\$	2,360,370		\$	37,456,521	\$	1,093,707
CLASS 9										
Utilities (12%)		\$	49,218,808	\$	5,906,258		\$	35,756,665	\$	4,290,800
CLASS 10										
Timber Land (0.68%, 0.57%)	129,630	\$	35,112,717	\$	238,770	130,792	\$	43,495,978	\$	247,924
CLASS 12										
Railroads (6.08%, 4.27%)		\$	17,800,839	\$	1,082,291		\$	16,195,459	\$	691,546
Airlines (6.08%, 4.27%)		_	-	_		l	_		_	-
Class 12 Subtotal		\$	17,800,839	\$	1,082,291		\$	16,195,459	\$	691,546
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	- 1		\$	-	\$	-
Telecommunication Property (6%)			<u> </u>	_	<u>-</u>			15,782,001	_	930,303
Class 13 Subtotal		\$	-	\$	- 1		\$	15,782,001	\$	930,303
Total		\$	678,658,407	\$	29,472,717		\$	735,065,531	\$	28,466,784

74 PROPERTY ASSESSMENT AND TAXABLE VALUE - PETROLEUM

Petroleum			1999					2000		
<u>-</u>	Acres	A	ssessed		axable	_Acres		ssessed	T	axable
CLASS 1 Net Proceeds		\$	_	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$			\$	_	\$	-
CLASS 3 Agricultural Land:		•		,			Ť		•	
Tillable Irrigated (3.71%, 3.627%)	7,625	\$	2,742,132	\$	101,731	7,625	\$	2,836,522	\$	102,883
Tillable Non-Irrigated (3.71%, 3.627%)	59,153	Ψ	7,535,712	*	279,567	58,931	Ψ	7,522,255	Ψ	272,826
Grazing (3.71%, 3.627%)	527,966		13,806,222		512,241	534,645		14,708,690		533,466
Wild Hay (3.71%, 3.627%)	4,264		1,362,779		50,559	4,214		1,372,642		49,782
Non-Qualified Ag Land (25.97, 25.389%)	3,384		117,717		30,572	3,161		115,242		29,254
Eligible Mining Claims (3.71%, 3.627%)	0					0		<u> </u>		-
Class 3 Subtotal	602,393	\$	25,564,562	\$	974,670	608,576	\$	26,555,351	\$	988,211
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	6,887,253	\$	255,461		\$	6,986,333	\$	253,397
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			32,505		614			66,858		1,229
Mobile Homes (3.71%, 3.627%)			730,701		27,109			752,211		27,280
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		19,015		456			890		23
Commercial (3.71%, 3.627%)			734,852		27,273			715,073		25,930
Industrial (3.71%, 3.627%)			-		- 1			-		-
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-					-		-
Qualified Golf Courses (1.855, 1.814%)			-					-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		Ф.	0.404.220	•	240042		Ф.	0.504.005	Ф.	207050
Class 4 Subtotal		\$	8,404,326	\$	310,913		\$	8,521,365	\$	307,859
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	4,018,292	\$	120,549		\$	3,850,628	\$	115,519
Qualified New Industrial (3%)		Ψ	4,010,232	Ψ	120,049		Ψ	3,000,020	Ψ	פוכ,טוו
Pollution Control (3%)			-		- 1			-		-
Gasohol Related (3%)			_					_		_
Research and Development (0%-3%)			_					_		_
Aluminum ElectroMic Equipment (3%)			_					_		_
Class 5 Subtotal		\$	4,018,292	\$	120,549		\$	3,850,628	\$	115,519
CLASS 6										
Livestock (4%, 3%)		\$	7,121,950	\$	284,869		\$	7,601,368	\$	228,038
Lease and Rental Equipment (4%, 3%)			7,566		303			9,441		284
Canda Seed Processing Equipment (4%, 3%)			<u> </u>							
Class 6 Subtotal		\$	7,129,516	\$	285,172		\$	7,610,809	\$	228,322
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS8		•	004040	•	04.000		•	~~~ ~	•	0.770
Machinery (6%, 3%)		\$	364,943	\$	21,900		\$	292,637	\$	8,778
Farm Implements (6%, 3%)			3,444,972 38,164		206,697			3,423,066		102,688
Furniture and Fixtures (6%, 3%) Other Business Equipment			596.110		2,293 34,252			88,184 407,405		2,646 12,231
Class 8 Subtotal		\$	4,444,189	\$	265,142		\$	4,211,292	\$	126,343
		Ψ	-,,100	Ψ	200,172		Ψ	7,211,202	Ψ	120,040
CLASS9		_		_						
Utilities (12%)		\$	-	\$	- 1		\$	-	\$	-
CLASS 10										
Timber Land (0.68%, 0.57%)	2,246	\$	188,781	\$	1,283	2,170	\$	251,492	\$	1,437
CLASS 12	-					l '				
JLASS 12 Railroads (6.08%, 4.27%)		\$	_	\$			\$	_	\$	_
Airlines (6.08%, 4.27%)		Ψ	-	φ	_ [Ψ	-	Ψ	-
Class 12 Subtotal		\$	-	\$	-		\$	-	\$	-
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$			\$	-	\$	_
Telecommunication Property (6%)		+	_	*			~	-	Ψ	_
Class 13 Subtotal		\$	-	\$	-		\$	-	\$	-
Total		¢	49,749,666		1,957,729		¢	51,000,937		1 767 604
IUdi		- P	43,143,000	\$	1,331,129		Ţ	31,000,93 <i>1</i>	\$	1,767,691

PROPERTY ASSESSMENT AND TAXABLE VALUE - PHILLIPS

Phillips			1999					2000		
·	Acres		ssessed	_1	axable	Acres		Assessed	_1	<u> </u>
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	42,655 385,250 1,160,691 22,284 2,083 0	\$	7,524,743 53,615,879 33,902,273 4,464,920 69,988	\$	279,179 1,989,156 1,257,815 165,641 18,173	42,658 382,977 1,160,125 22,284 2,048 0	\$	7,720,574 53,649,843 35,779,247 4,564,785 73,325	\$	280,015 1,945,898 1,297,661 165,557 18,615
Class 3 Subtotal	1,612,965	\$	99,577,803	\$	3,709,964	1,610,093	\$	101,787,774	\$	3,707,746
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539% Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.53 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)	99%)	\$	58,154,307 2,290,436 1,915,672 60,810 15,384,301 3,585,582 - 351,125	\$	2,157,290 49,647 71,070 984 570,750 133,025 - 6,514		\$	55,425,259 1,967,935 1,796,382 79,363 15,128,781 3,442,692 - 358,559	\$	2,010,525 38,024 65,160 1,239 548,731 124,870 - 6,506
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627% Class 4 Subtotal)	\$	81,742,233	\$	2989280		\$	92,693 78,291,664	\$	<u>-</u> 2,795,055
CLASS 5 Rural Electric and Telephone Co-Op (3%)		\$	8,515,358	\$	255,460		\$	9,096,441	\$	272,894
Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%)			- 4,760,624 -		- 142,819 -			- 262,949 -		- 7,889 -
Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	13,275,982	\$	398,279		\$	9,359,390	\$	280,783
CLASS 6 Livestock (4%, 3%) Leæe and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$	17,943,223 14,577 -	\$	717,721 583		\$	18,827,388 15,337	\$	564,808 460
Class 6 Subtotal		\$	17,957,800	\$	718,304		\$	18,842,725	\$	565,268
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	10,109,455 16,357,947 2,038,161 3,670,409	\$	606,590 981,476 122,282 215,526		\$	8,367,162 16,317,542 1,474,693 3,062,961	\$	251,017 489,526 44,235 91,982
Class 8 Subtotal		\$	32,175,972	\$	1,925,874		\$	29,222,358	\$	876,760
CLASS 9 Utilities (12%)		\$	42,185,411	\$	5,062,249		\$	40,098,568	\$	4,811,827
OLASS 10 Timber Land (0.68%, 0.57%)	1,301	\$	109,310	\$	746	1,301	\$	151,804	\$	867
CLASS 12 Raitroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	18,827,755 -	\$	1,144,729 -		\$	20,149,114 -	\$	860,366 -
Class 12 Subtotal		\$	18,827,755	\$	1,144,729		\$	20,149,114	\$	860,366
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	<u>.</u>	\$	<u> </u>		\$	4,986,135	\$	- 288,487
Class 13 Subtotal Total		\$ \$	305,852,266	\$ \$	15 949 425		\$ \$	4,986,135 302,889,532	\$ \$	288,487 14,187,159
iotai		Ψ	JUJ,UJZ,Z00	Ą	15,949,425		- P	302,003,332	\$	14,107,138

76 PROPERTY ASSESSMENT AND TAXABLE VALUE - PONDERA

Pondera			1999			<u> </u>		2000		
Toridord	Acres		Assessed	-	Faxable	Acres		Assessed	-	<u> </u>
	ACIES		133C33CU	_	axabic	ACIES				i axabic
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	83,964	\$	18,164,779	\$	673,923	83,860	\$	18,850,031	\$	683,687
Tillable Non-Irrigated (3.71%, 3.627%)	419,135		78,952,311		2,929,132	419,136		78,986,959		2,864,826
Grazing (3.71%, 3.627%)	248,359		9,236,918		342,954	247,790		9,702,281		352,188
Wild Hay (3.71%, 3.627%)	5,334		862,127		31,984	5,325		881,622		31,976
Non-Qualified Ag Land (25.97, 25.389%)	2,396		75,733		19,666	2,500		83,156		21,111
Eligible Mining Claims (3.71%, 3.627%)	750400	Ф.	4072004.000	Φ.	2007.050	750040	Φ.	400504040	Ф.	2052700
Class 3 Subtotal	759,188	\$	107,291,868	\$	3,997,659	758,610	\$	108,504,049	\$	3,953,788
CLASS 4 Land and Improvements:		•		•			•		•	0.40=0=0
Residential (3.71%, 3.627%)		\$	85,990,727	\$	3,189,920		\$	87,266,717	\$	3,165,359
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			1,646,370		33,488			1,493,452		28,942
Mobile Homes (3.71%, 3.627%)			1,783,920		66,182			1,856,761		67,350
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		79,111		1,833			68,299		1,427
Commercial (3.71%, 3.627%)			19,379,460		718,986			19,847,917		719,877
Industrial (3.71%, 3.627%)			7,788,016		288,936			9,302,296		337,393
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		4740			-		4.530
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			255,957		4,748			252,367		4,578
Remodeled Commercial (0.742% 10 3.71%, 0.725% 10 3.627%) Class 4 Subtotal		\$	<u>563,369</u> 117,486,930	\$	<u>8,361</u> 4,312,454		\$	558,227 120,646,036	\$	8,100 4,333,026
		Φ	117,400,930	Φ	4,312,404		Φ	120,040,030	φ	4,333,020
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	10,589,040	\$	317,671		\$	11,419,448	\$	342,583
Qualified New Industrial (3%)			-					-		-
Pollution Control (3%)			-					-		-
Gasohol Relatied (3%)			-					-		-
Research and Development (0%-3%)			-					-		-
Aluminum Electrolytic Equipment (3%)		_		_			_		_	
Class 5 Subtotal		\$	10,589,040	\$	317,671		\$	11,419,448	\$	342,583
CLASS 6										
Livestock (4%, 3%)		\$	6,815,324	\$	272,613		\$	7,244,395	\$	217,295
Lease and Rental Equipment (4%, 3%)			21,591		864			19,091		572
Canda Seed Processing Equipment (4%, 3%)							_	<u> </u>		
Class 6 Subtotal		\$	6,836,915	\$	273,477		\$	7,263,486	\$	217,867
CLASS 7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	_	\$			\$	_	\$	_
, , ,		Ψ		Ψ			Ψ		Ψ	
CLASS8		_		_			_		_	
Machinery (6%, 3%)		\$	8,966,983	\$	538,027		\$	4,808,370	\$	144,262
Farm Implements (6%, 3%)			25,462,058		1,527,716			24,806,284		744,185
Furniture and Fixtures (6%, 3%)			2,694,816		161,689			2,360,714		70,826
Other Business Equipment		_	2,493,454	_	145,520		_	1,747,640	_	52,445
Class 8 Subtotal		\$	39,617,311	\$	2,372,952		\$	33,723,008	\$	1,011,718
CLASS 9										
Utilities (12%)		\$	30,039,017	\$	3,604,682		\$	24,061,162	\$	2,887,340
CLASS 10										
	853	¢	282,542	Ф	1 001	853	æ	247270	Ф	1 001
Timber Land (0.68%, 0.57%)	യ	\$	202,342	\$	1,921	αω	\$	347,370	\$	1,981
CLASS 12										
Railroads (6.08%, 4.27%)		\$	11,537,447	\$	701,476		\$	12,349,997	\$	527,345
Airlines (6.08%, 4.27%)										
Class 12 Subtotal		\$	11,537,447	\$	701,476		\$	12,349,997	\$	527,345
CLASS 13										
Electrical Generation Property (6%)		\$	_	\$			\$	_	\$	_
Telecommunication Property (6%)		Ψ	_	Ψ			Ψ	4,386,928	Ψ	253,800
Class 13 Subtotal		\$		\$			\$	4,386,928	\$	253,800
		Ψ	_				Ψ			
Total		\$	323,681,070	\$	15,582,292	1	\$	322,701,484	\$	13,529,448
									_	

Powder River		1999		l	2000	
Fowder Kiver						
-	Acres	 Assessed	 axable	Acres	 Assessed	 <u> Faxable</u>
CLASS 1 Net Proceeds		\$ -	\$ -		\$ -	\$ -
CLASS 2 Gross Proceeds		\$ -	\$ -		\$ -	\$ -
CLASS 3 Agricultural Land: Tillable Inigated (3.71%, 3.627%) Tillable Non-Inigated (3.71%, 3.627%)	8,102 65,427	\$ 1,494,999 10,919,832	\$ 55,467 405,119	8,102 65,230	\$ 1,543,187 10,904,018	\$ 55,968 395,484
Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	1,223,039 44,500 900 0	33,251,475 6,442,860 32,316	1,233,633 239,035 8,393	1,225,050 44,500 828 0	35,180,420 6,597,233 30,866	1,275,973 239,285 7,838
Class 3 Subtotal	1,341,968	\$ 52,141,482	\$ 1,941,647	1,343,710	\$ 54,255,724	\$ 1,974,548
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Industrial (3.71%, 3.627%)	%)	\$ 21,655,034 167,041 3,155,954 50,065 3,840,915	\$ 803,287 2,807 117,088 1,209 142,500		\$ 20,441,350 109,177 3,254,384 51,061 3,786,909	\$ 741,523 1,700 118,042 1,069 137,354
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		- - -	:		- - -	- - -
Class 4 Subtotal		\$ 28,869,009	\$ 1,066,891		\$ 27,642,881	\$ 999,688
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$ 9,330,937	\$ 279,927 -		\$ 8,866,654 -	\$ 266,000
Pollution Control (3%) Gasohol Related (3%) Research and Development (0%3%)		- - -	:		- - -	- - -
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$ 9,330,937	\$ 279,927		\$ 8,866,654	\$ 266,000
CLASS 6 Livestock (4%, 3%) Leæe and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$ 15,848,446 24,381	\$ 633,931 975		\$ 17,400,249 25,575	\$ 521,982 767
Class 6 Subtotal		\$ 15,872,827	\$ 634,906		\$ 17,425,824	\$ 522,749
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$ -	\$ -		\$ -	\$ -
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$ 2,146,813 10,299,943 521,892 1,389,427	\$ 128,820 617,988 31,313 83,342		\$ 1,315,132 10,113,762 507,870 1,541,554	\$ 39,455 303,410 15,240 46,250
Class 8 Subtotal		\$ 14,358,075	\$ 861,463		\$ 13,478,318	\$ 404,355
CLASS 9 Utilities (12%)		\$ 1,850,972	\$ 222,116		\$ 1,975,033	\$ 237,004
CLASS 10 Timber Land (0.68%, 0.57%)	17,392	\$ 1,461,956	\$ 9,945	17,392	\$ 2,026,857	\$ 11,569
CLASS 12 Raitroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$ - -	\$		\$ - -	\$ - -
Class 12 Subtotal		\$ 	\$ -		\$ -	\$
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$ <u>-</u>	\$ <u>.</u>		\$ - 1,308	\$ - 78_
Class 13 Subtotal		\$ -	\$ 		\$ 1,308	\$ 78
Total		\$ 123,885,258	\$ 5,016,895		\$ 125,672,599	\$ 4,415,991

78 PROPERTY ASSESSMENT AND TAXABLE VALUE - POWELL

Powell			1999					2000		
1 011011	Acres		Assessed	-	Taxable	Acres		Assessed	1	Faxable
	Acics		1000000		Idxabic	ACICS		133C33Cu		axabic
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:		_		_			_		_	
Tillable Irrigated (3.71%, 3.627%)	50,724	\$	11,731,951	\$	435,258	50,669	\$	12,049,437	\$	437,031
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	1,585 355,706		438,719 13,322,867		16,277 494,267	1,585 354,897		438,805 13,969,531		15,916 506,664
Wild Hay (3.71%, 3.627%)	9,396		2,423,771		494,207 89,917	9,369		2,469,948		89,579
Non-Qualified Ag Land (25.97, 25.389%)	18,345		613,833		159,391	18,746		659,764		167,480
Eliable Mining Claims (3.71%, 3.627%)	<u>555</u>		16,468		610	555		17,276		629
Class 3 Subtotal	436,311	\$	28,547,609	\$	1,195,720	435,821	\$	29,604,761	\$	1,217,299
CLASS 4 Land and Improvements:	•					,		, ,		, ,
Residential (3.71%, 3.627%)		\$	91,579,149	\$	3,397,457		\$	90,940,385	\$	3,298,503
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%))	*	3,088,741	Ψ	56,964		*	3,116,323	*	55,823
Mobile Homes (3.71%, 3.627%)	'		5,132,826		190,431			5,146,292		186,653
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.535	9%)		223,713		3,781			269,733		5,001
Commercial (3.71%, 3.627%)			18,228,557		676,279			19,103,612		692,884
Industrial (3.71%, 3.627%)			2,506,445		92,989			2,539,541		92,108
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		-			-		-
Qualified Golf Courses (1.855, 1.814%)			-		-			-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	-	_	- 447004		_	-	_	4000.070
Class 4 Subtotal		\$	120,759,431	\$	4,417,901		\$	121,115,886	\$	4,330,972
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	6,708,804	\$	201,265		\$	6,912,121	\$	207,363
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			-		-			-		-
Gasohol Related (3%)			-		-			-		-
Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%)		_		_	 _		_		_	
Class 5 Subtotal		\$	6,708,804	\$	201,265		\$	6,912,121	\$	207,363
CLASS 6										
Livestock (4%, 3%)		\$	10,216,633	\$	408,659		\$	9,924,207	\$	297,709
Lease and Rental Equipment (4%, 3%)			2,173		87			1,977		59
Canda Seed Processing Equipment (4%, 3%)		1								
Class 6 Subtotal		\$	10,218,806	\$	408,746		\$	9,926,184	\$	297,768
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	7,394,243	\$	443,664		\$	8,660,238	\$	259,810
Farm Implements (6%, 3%)		Ψ	5,529,075	Ψ	331,753		Ψ	4,613,024	Ψ	138,396
Furniture and Fixtures (6%, 3%)			2,191,822		131,508			1,923,651		57,699
Other Business Equipment			591.031		33,521			259,965		7,810
Class 8 Subtotal		\$	15,706,171	\$	940,446		\$	15,456,878	\$	463,715
CLASS 0		·	, ,	·	· '		•		•	•
CLASS 9		\$	20.000.011	φ	4605.007		æ	07706704	æ	2224.004
Utilities (12%)		Φ	38,880,811	\$	4,665,697		\$	27,706,721	\$	3,324,804
CLASS 10										
TimberLand (0.68%, 0.57%)	230,241	\$	74,396,296	\$	505,919	230,403	\$	91,353,693	\$	520,711
CLASS 12										
Railroads (6.08%, 4.27%)		\$	17,874,551	\$	1,086,775		\$	16,809,820	\$	717,779
Airlines (6.08%, 4.27%)		*	-	*	-		*	-	*	-
Class 12 Subtotal		\$	17,874,551	\$	1,086,775		\$	16,809,820	\$	717,779
CLASS 13		-	•	•			-	•	-	•
Electrical Generation Property (6%)		\$	_	\$			\$	_	\$	_
Telecommunication Property (6%)		Φ	-	Φ			Φ	10,438,571	Φ	<u>626,314</u>
Class 13 Subtotal		\$		¢			\$	10,438,571	\$	626,314
		φ	-	φ	- 1		φ			•
Total		\$	313,092,479	\$	13,422,469		\$	329,324,635	\$	11,706,725

PROPERTY ASSESSMENT AND TAXABLE VALUE - PRAIRIE

Prairie Prairie			1999					2000		
_	Acres	A	ssessed		<u> </u>	Acres		Assessed		axable
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CLASS2 Gross Proceeds		\$	_	\$			\$	_	\$	_
CLASS 3 Agricultural Land:		·		,			Ť		Ť	
Tillable Irrigatled (3.71%, 3.627%) Tillable Non-Irrigatled (3.71%, 3.627%)	13,356 112,805	\$	6,121,786 13,688,487	\$	227,119 507,840	13,369 111,496	\$	6,260,713 13,567,825	\$	227,084 492,109
Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%)	465,424 0		11,665,985 -		432,816	466,732 0		12,356,288 -		448,170 -
Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	87 0		3,021		784	87 0		3,164		803
Class 3 Subtotal	591,671	\$	31,479,279	\$	1,168,559	591,683	\$	32,187,990	\$	1,168,166
CLASS 4 Land and Improvements:				_					_	
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)		\$	12,881,906 271,442 604,348 43,990 2,031,966	\$	477,818 5,236 22,429 1,097 75,389		\$	12,209,211 286,492 578,282 44,673 1,969,485	\$	442,895 5,741 20,975 1,090 71,435
Industrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)			269,300 - -		9,992 - -			282,155 264,547		10,233 4,799
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	16,102,952	\$	<u>-</u> 591,961		\$	15,634,845	\$	<u>-</u> 557,168
CLASS 5		Φ	10,102,902	Φ	591,901		Φ	13,034,043	Φ	307,100
Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	3,305,059	\$	99,151		\$	3,315,714	\$	99,471
Pollution Control (3%)			-		-			-		-
Gasohol Related (3%) Research and Development (0%3%)			-					-		-
Aluminum Electrolytic Equipment (3%)		_	-	_				-		
Class 5 Subtotal CLASS 6		\$	3,305,059	\$	99,151		\$	3,315,714	\$	99,471
Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$	8,034,554 1,759	\$	321,388 70		\$	8,074,380 - -	\$	242,221 - -
Class 6 Subtotal		\$	8,036,313	\$	321,458		\$	8,074,380	\$	242,221
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%)		\$	703,292 6,804,718	\$	42,204 408,287		\$	690,571 6,703,066	\$	20,091 201,092
Furniture and Fixtures (6%, 3%) Other Business Equipment			360,255 533,284	_	21,613 31,926			185,689 324,580		5,570 <u>9,737</u>
Class 8 Subtotal		\$	8,401,549	\$	504,030		\$	7,903,906	\$	236,490
CLASS 9 Utilities (12%)		\$	3,956,559	\$	474,787		\$	2,558,081	\$	306,971
CLASS 10 Timber Land (0.68%, 0.57%)	436	\$	36,649	\$	250	436	\$	50,896	\$	290
CLASS 12 Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	17,076,714 -	\$	1,038,263		\$	18,279,879	\$	780,551 -
Class 12 Subtotal		\$	17,076,714	\$	1,038,263		\$	18,279,879	\$	780,551
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	- -	\$	-		\$	<u>-</u> 3,634,201	\$	- 211,320
Class 13 Subtotal		\$	-	\$	-		\$	3,634,201	\$	211,320
Total		\$	88,395,074	\$	4,198,459		\$	91,639,892	\$	3,602,648

80 PROPERTY ASSESSMENT AND TAXABLE VALUE - RAVALLI

Ravalli			1999					2000		
Navam	Acres		Assessed		Taxable	Acres		Assessed	-	Faxable
•	ACICS		ASSESSEU		I daable	AUICS	_	ASSESSEU		αλαυισ
CLASS 1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 3 Agricultural Land:		_		_						
Tillable Irrigated (3.71%, 3.627%)	46,237	\$	13,551,015	\$	502,739	46,437	\$	13,952,111	\$	506,014
Tillable Non-Irrigated (3.71%, 3.627%)	5,757		1,000,090		37,097	5,697		996,994		36,163
Grazing (3.71%, 3.627%)	140,573		8,344,450		309,690	138,324		8,457,700		306,751
Wild Hay (3.71%, 3.627%)	1,170		292,116		10,834	1,152		294,044		10,664
Non-Qualified Ag Land (25.97, 25.389%)	25,443		890,519		231,278	26,121		950,178		241,232
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	30 219,210	\$	1,124 24,079,314	\$	<u>42</u> 1,091,680	217,761	\$	<u>1,270</u> 24,652,297	\$	<u>46</u> 1,100,870
	219,210	Ψ	24,013,314	Ψ	1,091,000	217,701	Ψ	24,002,231	Ψ	1,100,070
CLASS4 Land and Improvements:		•	00F 700 400	•	00.004.000		•	000 500 400	•	00.004.004
Residential (3.71%, 3.627%)		\$	825,738,123	\$	30,634,099		\$	900,569,186	\$	32,664,231
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			32,376,079		635,903			32,614,860		597,212
Mobile Homes (3.71%, 3.627%)	0()		21,526,034		798,618			22,684,658		822,782
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		1,437,434		29,938			1,490,470		29,331
Commercial (3.71%, 3.627%)			160,550,533		5,956,414			172,738,310		6,265,250
Industrial (3.71%, 3.627%)			4,228,473		156,876			4,758,467		172,588
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			226,516		4,202			5,902,427		129,049
Qualified Golf Courses (1.855, 1.814%)			441,110		8,183			509,403		9,241
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	115,918	_	3,202		_		_	
Class 4 Subtotal		\$	1,046,640,220	\$	38,227,435		\$	1,141,267,781	\$	40,689,684
CLASS5										
Rural Electric and Telephone Co-Op (3%)		\$	17,027,532	\$	510,825		\$	17,275,523	\$	518,267
Qualified New Industrial (3%)		•		*	-		•	-	*	-
Pollution Control (3%)			_					_		_
Gasohol Related (3%)			_					_		_
Research and Development (0%3%)			13,464,202		294,175			_		_
Aluminum ElectroMic Equipment (3%)			10,707,202		204,170			_		_
Class 5 Subtotal		\$	30,491,734	\$	805,000		\$	17,275,523	\$	518,267
		Ψ	00,101,701	Ψ	000,000		Ψ	11,210,020	Ψ	010,201
CLASS6					_					
Livestock (4%, 3%)		\$	11,318,305	\$	452,712		\$	11,928,787	\$	357,501
Lease and Rental Equipment (4%, 3%)			338,998		13,560			372,789		11,183
Canda Seed Processing Equipment (4%, 3%)			-		<u>-</u> _		_	<u> </u>		<u> </u>
Class 6 Subtotal		\$	11,657,303	\$	466,272		\$	12,301,576	\$	368,684
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	-	\$	-
, , ,		•		*			*		*	
CLASS8		•	40.000.040	•	4.405.005		•	00.004.040	•	~~~~~
Machinery (6%, 3%)		\$	19,808,912	\$	1,185,365		\$	22,904,648	\$	680,225
Farm Implements (6%, 3%)			7,828,345		469,711			6,607,847		198,238
Furniture and Fixtures (6%, 3%)			17,714,997		1,062,930			15,436,232		463,076
Other Business Equipment		_	2319,161	_	118,330		_	2,429,027	_	72,947
Class 8 Subtotal		\$	47,671,415	\$	2,836,336		\$	47,377,754	\$	1,414,486
CLASS9										
Utilities (12%)		\$	40,409,477	\$	4,849,137		\$	23,999,886	\$	2,879,987
C 400 40										
CLASS 10	400.007	•	00.700.004	•	405044	400.070	•	05.040.400	•	004.040
Timber Land (0.68%, 0.57%)	103,667	\$	28,708,331	\$	195,244	103,676	\$	35,312,126	\$	201,343
CLASS 12										
Railroads (6.08%, 4.27%)		\$	15,214,786	\$	925,059		\$	14,435,086	\$	616,377
Airlines (6.08%, 4.27%)		_	3,158	_	192		_	2,714	*	116
Class 12 Subtotal		\$	15,217,944	\$	925,251		\$	14,437,800	\$	616,493
		*	-,,	7	,		*	.,,000	7	,
CLASS 13		_		_			_		_	
Electrical Generation Property (6%)		\$	-	\$			\$	-	\$	-
Telecommunication Property (6%)							_	20,611,277		1,236,679
Class 13 Subtotal		\$	-	\$	-		\$	20,611,277	\$	1,236,679
Total		¢	1,244,875,738	¢	49,396,355		¢	1,337,236,020	\$	49,026,493
i Viai		\$	1,477,013,130	Ą	+0,000,000		Ŷ	1,551,450,040	Ą	10,020,430

PROPERTY ASSESSMENT AND TAXABLE VALUE - RICHLAND

Richland			1999					2000		
_	Acres		Assessed	_1	Taxable	Acres_		Assessed		<u> Faxable</u>
CLASS 1 Net Proceeds		\$	-	\$.		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	40,419	\$	21,118,303	\$	783,486	40,307	\$	21,449,515	\$	777,974
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	380,170 788,563		49,526,421 26.090.186		1,837,408 967,948	379,151 786,483		49,606,539 27,477,327		1,799,209 996,623
Wild Hay (3.71%, 3.627%)	130		17,904		665	130		18,388		667
Non-Qualified Ag Land (25,97, 25,389%)	4,220		146,608		38,075	4,200		152,773		38,781
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 1,213,501	\$	96,899,422	\$	3,627,582	1,210,271	\$	98,704,542	\$	3,613,254
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	125,284,949	\$	4,647,694		\$	122,092,974	\$	4,428,461
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%)			2,787,307 1,503,302		57,019 55,779			2,628,924 1,980,508		48,803 243,776
Mobile Homes Low Income (0.742% to 2597%, 0.725% to 2539	%)		32280		839			1,960,506		240,770
Commercial (3.71%, 3.627%)	9		39,136,210		1,451,927			39,244,307		1,423,352
Industrial (3.71%, 3.627%)			10,042,896		372,592			9,899,918		359,069
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%)			5,114,762 368,690		94,879 6.839			4,780,040 374,240		86,709 6,788
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			517,054		14,159			521,883		14,009
Class 4 Subtotal		\$	184,787,450	\$	6,701,727		\$	181,522,794	\$	6,439,029
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	17,714,423	\$	531,429		\$	19,448,052	\$	583,443
Qualified New Industrial (3%) Pollution Control (3%)			- 2,407,655		72230			2117,955		63,539
Gasohol Related (3%)			-		-			-		-
Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	20,122,078	\$	603,659		\$	21,566,007	\$	646,982
CLASS 6		*	,,	*	333,333		*	_,,,	•	5 15,55
Livestock (4%, 3%)		\$	8,253,855	\$	330,163		\$	8,473,793	\$	254,199
Lease and Rental Equipment (4%, 3%)			24,126		965			26,280		789
Canda Seed Processing Equipment (4%, 3%) Class 6 Subtotal		\$	8,277,981	\$	331,128		\$	8,500,073	\$	<u>-</u> 254,988
		Ψ	0,211,301	Ψ	301,120		Ψ	0,000,073	Ψ	204,300
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	_	\$	_		\$	_	\$	_
CLASS 8		*		Ψ			Ψ		*	
Machinery (6%, 3%)		\$	27,032,820	\$	1,360,202		\$	28,964,603	\$	742,199
Farm Implements (6%, 3%)			23,645,655		1,418,737			22,608,193		678,250
Furniture and Fixtures (6%, 3%) Other Business Equipment			3,905,770 19,010,667		234,365 1,131,806			3,588,387 17,127,085		107,656 513,846
Class 8 Subtotal		\$	73,594,912	\$	4,145,110		\$	72,288,268	\$	2,041,951
CLASS 9										
Utilities (12%)		\$	32,440,221	\$	3,892,829		\$	17,411,131	\$	2,089,334
CLASS 10										
Timber Land (0.68%, 0.57%)	0	\$	-	\$	-	0	\$	-	\$	-
CLASS 12										
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	9,258,937 151,223	\$	562,944 9,195		\$	9,906,640 146,882	\$	423,014 6,272
All les (6,00%, 4,27%)		\$	9,410,160	\$	572,139		\$	10,053,522	\$	429,286
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	11,061,267	\$	663,676
Telecommunication Property (6%)				_	<u>-</u>		_	5,625,659	_	337,540
Class 13 Subtotal		\$	-	\$	-		\$	16,686,926	\$	1,001,216
Total		\$	425,532,224	\$	19,874,174		\$	426,733,263	\$	16,516,040

82 PROPERTY ASSESSMENT AND TAXABLE VALUE - ROOSEVELT

Roosevelt		 1999			 	 2000		
_	Acres	 Assessed	_1	Taxable	Acres_	 Assessed	_	<u> Taxable</u>
CLASS 1 Net Proceeds		\$ -	\$	-		\$ -	\$	-
CLASS 2 Gross Proceeds		\$ -	\$	-		\$ -	\$	-
CLASS 3 Agricultural Land: Tilable Inrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	10,676 587,975 449,907 16,523 7,814 0	\$ 2,538,878 75,629,543 12,980,700 2,923,133 219,198	\$	94,195 2,805,880 481,762 108,452 56,928	11,085 588,387 449,369 16,509 7,832	\$ 2,702,433 75,779,608 13,688,816 2,983,571 225,866	\$	98,016 2,748,555 496,605 108,217 57,337
Class 3 Subtotal	1,072,896	\$ 94,291,452	\$	3,547,217	1,073,181	\$ 95,380,294	\$	3,508,730
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)	%)	\$ 64,127,241 822,275 4,294,395 107,867 18,455,704 6,479,699	\$	2,378,946 16,907 159,327 2,221 684,716 240,396		\$ 61,198,708 791,118 4,176,307 135,353 18,602,616 8,034,978	\$	2219,946 15,031 151,472 2,931 674,726 291,425
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		84,617 -		1,570		82,355 -		1,494
Class 4 Subtotal		\$ 94,371,798	\$	3,484,083		\$ 93,021,435	\$	3,357,025
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$ 8,731,025	\$	261,932		\$ 8,532,575	\$	255,977
Pollution Control (3%)		-		-		-		-
Casond Related (3%) Research and Development (0%3%)		-		-		-		- -
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$ 8,731,025	\$	<u>-</u> 261,932		\$ 8,532,575	\$	<u>-</u> 255,977
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$ 5,676,405 46,829	\$	227,074 1,873		\$ 6,067,752 50,556	\$	182,014 1,516
Canola Seed Processing Equipment (4%, 3%) Class 6 Subtotal		\$ 5,723,234	\$	228,947		\$ 6,118,308	\$	183,530
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$ -	\$	-		\$ -	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$ 5,956,208 20,655,813 3,106,619 9,472,224	\$	293,612 1,239,359 186,405 560,610		\$ 8,123,342 20,376,867 2,523,976 8,876,728	\$	212,785 611,305 75,725 266,319
Class 8 Subtotal		\$ 39,190,864	\$	2,279,986		\$ 39,900,913	\$	1,166,134
CLASS 9 Utilities (12%)		\$ 109,339,153	\$	13,120,700		\$ 103,237,310	\$	12,388,476
CLASS 10 Timber Land (0.68%, 0.57%)	0	\$ -	\$	-	0	\$ -	\$	-
OLASS 12 Raitroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$ 38,344,907 521,260	\$	2,331,369 31,693		\$ 41,043,183 566,342	\$	1,752,544 24,183
Class 12 Subtotal		\$ 38,866,167	\$	2,363,062		\$ 41,609,525	\$	1,776,727
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$ 	\$:		\$ - 9.427,150	\$	- 555,463
Class 13 Subtotal		\$ -	\$	-		\$ 9,427,150	\$	555,463
Total		\$ 390,513,693	\$	25,285,927		\$ 397,227,510	\$	23,192,062

PROPERTY ASSESSMENT AND TAXABLE VALUE - ROSEBUD

Rosebud			1999						2000		
_	Acres		Assessed	_	<u> Faxable</u>	Acres	<u> </u>	-	Assessed	_	<u> Faxable</u>
CLASS 1 Net Proceeds		\$	-	\$	-			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-			\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Inigated (3.71%, 3.627%) Tillable Non-Inigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.38.9%) Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	28,599 138,623 2,185,526 21,683 5,633 0 2,380,064	\$	10,882,512 19,125,920 50,347,898 4,353,294 196,572 - 84,906,196	\$	403,741 709,579 1,867,942 161,494 51,044 -	28,3 138,5 2,186,4 21,6 5,5	919 86 83 92 <u>0</u> _	\$	11,003,553 19,196,352 53,232,383 4,444,541 204,333 - 88,081,162	\$	399,084 696,254 1,930,663 161,212 51,873 -
CLASS 4 Land and Improvements	2,330,004	Ψ	04,300,130	Ψ	3,133,000	2,001,0	ω .	φ	00,001,102	Ψ	3,239,000
Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		\$	72,016,044 591,861 6,992,663 94,122 24,241,342 29,843,378 5,892,527	\$	2,671,716 12,136 259,765 1,794 899,368 1,107,189 153,029			\$	69,851,201 492,364 7,381,956 110,325 22,683,341 31,647,210 5,791,887	\$	2,533,762 10,218 267,748 1,942 822,734 1,147,844 168,081
Class 4 Subtotal		\$	139,671,937	\$	5,104,997			\$	137,958,284	\$	4,952,329
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)		\$	14,849,433 24,000 276,967,237	\$	445,483 720 8,309,017 -		;	\$	14,035,252 24,000 274,463,642 -	\$	421,058 720 8,233,909
Aluminum Electrolytic Equipment (3%)			<u> </u>		<u> </u>		_		<u> </u>		<u>-</u>
Class 5 Subtotal		\$	291,840,670	\$	8,755,220			\$	288,522,894	\$	8,655,687
CLASS 6 Livestock (4%, 3%) Lesse and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)		\$	15,087,560 46,585	\$	603,497 1,864		: 	\$	16,545,213 48,124 -	\$	496,308 1,444
Class 6 Subtotal		\$	15,134,145	\$	605,361			\$	16,593,337	\$	497,752
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		:	\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	113,562,086 9,152,574 3,402,088 12,741,815	\$	6,289,279 549,147 204,113 753,693		_	\$	105,520,302 8,775,795 3,173,333 12,150,422	\$	3,002,707 263,278 95,202 364,522
Class 8 Subtotal CLASS 9		\$	138,858,563	\$	7,796,232			\$	129,619,852	\$	3,725,709
Utilities (12%)		\$	1,251,889,995	\$	150,226,799			\$	41,462,814	\$	4,975,536
CLASS 10 Timber Land (0.68%, 0.57%)	44,765	\$	3,773,348	\$	25,654	44,8	78	\$	5,246,912	\$	29,938
CLASS 12 Raitroads (6.08%, 4.27%) Aitines (6.08%, 4.27%)		\$	24,094,109	\$	1,464,923 <u>-</u>		_	\$	25,766,907 <u>-</u>	\$	1,100,248 <u>-</u>
Class 12 Subtotal		\$	24,094,109	\$	1,464,923			\$	25,766,907	\$	1,100,248
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	<u>-</u>	\$	- -		_		1,216,010,160 8,303,451	\$	72,960,609 498,206
Class 13 Subtotal		Φ	1 050 160 062	\$	177 172 006				1,224,313,611	\$	73,458,815
Total		<u>\$</u>	1,950,168,963	<u>ş</u>	177,172,986		=	Ą	1,957,565,773	\$	100,635,100

84 PROPERTY ASSESSMENT AND TAXABLE VALUE - SANDERS

Sanders			1999					2000		
	Acres		Assessed		<u> </u>	_Acres_		Assessed		<u> Faxable</u>
G 4004 N 10		_		_			_		_	
CLASS 1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 3 Agricultural Land:	40 407	Φ.	0.704.040	φ	420.045	40.007	ф	2 027 470	Φ.	420.400
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	16,407	\$	3,764,243	\$	139,645	16,267	\$	3,837,478	\$	139,189
3	8,792		1,544,844		57,314	8,661		1,528,497		55,439
Grazing (3.71%, 3.627%)	155,860		4,749,104		176,211	155,627		4,989,488		180,975
Wild Hay (3.71%, 3.627%)	14,174		3,696,029		137,119	13,987		3,732,907		135,393
Non-Qualified Ag Land (25.97, 25.389%)	17,568		605,395		157,215	18,009		650,225		165,109
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	<u>0</u> 212,802	\$	14,359,615	\$	667,504	212,551	\$	14,738,595	\$	676,104
DLASS 4 Land and Improvements:	,	·	,,-	Ť	,,,,,	,	Ť	,,	,	, -
Residential (3.71%, 3.627%)		\$	185,064,213	\$	6,865,845		\$	199,463,213	\$	7,234,58
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		φ	8,873,070	φ	173,835		Ψ	8,997,213	Ψ	170,70
Mobile Homes (3.71%, 3.627%)			5,641,183		209,283			5,918,187		214,65
,	0/\		439,887		9,293			412,703		-
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%)	70)		•					35.888.200		8,47
, , ,			31,962,794		1,185,829			,,		1,301,65
Industrial (3.71%, 3.627%)			4,006,801		148,653			4,016,530		145,68
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-					-		
Qualified Golf Courses (1.855, 1.814%)			-		-			-		
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	235,987,948	\$	8,592,738		\$	254,696,046	\$	9,075,75
		Φ	230,901,940	φ	0,392,730		φ	204,090,040	φ	9,075,75
ASS5		ф	F 000 770	\$	450.400		\$	C 400 0E0	Φ	40400
Rural Electric and Telephone Co-Op (3%)		\$	5,080,770	Ф	152,423		Ф	6,493,350	\$	194,80
Qualified New Industrial (3%)			=		-			-		
Pollution Control (3%)			-					-		
Gasohol Related (3%)			-					-		
Research and Development (0%-3%)			-					-		
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	5,080,770	\$	<u>-</u> 152,423		\$	6,493,350	\$	194,80
		Ψ	3,000,110	Ψ	IOE,TEO		Ψ	0,400,000	Ψ	10-1,00
CLASS 6		ď	4700.00E	ф	100200		\$	5,433,841	æ	162.05
Livestock (4%, 3%)		\$	4,760,095	\$	190,396		Ф	, ,	\$	162,952
Lease and Rental Equipment (4%, 3%)			18,854		755			23,038		69
Canda Seed Processing Equipment (4%, 3%) Class 6 Subtotal		\$	4,778,949	\$	191,151		\$	5,456,879	\$	163,640
DASS7		Ψ	4,770,040	Ψ	101,101		Ψ	3,400,073	Ψ	100,0%
Non-Centrally Assessed Public Util. (8%, 3%)		\$	878,340	\$	70,267		\$	-	\$	
CLASS8		·	•						·	
Machinery (6%, 3%)		\$	11,969,758	\$	718,206		\$	13,080,606	\$	392,424
Farm Implements (6%, 3%)		•	4,148,486	*	248,905		*	4,019,416	*	120,58
Furniture and Fixtures (6%, 3%)			2,787,782		167,277			2,823,611		84,70
Other Business Equipment			1.493.562		83,464			737,619		22,14
Class 8 Subtotal		\$	20,399,588	\$	1,217,852		\$	20,661,252	\$	619,86
LASS9										
Utilities (12%)		\$	185,301,484	\$	22,236,178		\$	26,313,510	\$	3,157,61
CLASS 10										
Timber Land (0.68%, 0.57%)	283,538	\$	133,418,518	\$	907,253	283,850	\$	160,142,867	\$	912,812
DLASS 12										
Rairoads (6.08%, 4.27%)		\$	47,806,874	\$	2,906,655		\$	45,378,733	\$	1,937,67
Airlines (6.08%, 4.27%)		Ψ	-	Ψ			Ψ.	.0,0.0,.00	Ψ	.,00.,01.
Class 12 Subtotal		\$	47,806,874	\$	2,906,655		\$	45,378,733	\$	1,937,67
DLASS 13										
Electrical Generation Property (6%)		\$	-	\$			\$	141,700,339	\$	8,502,02
Telecommunication Property (6%)		Ψ	_	Ψ	_		Ψ	31,654,145	Ψ	1,894,93
I CANADA I II I II II II II II II I I I I I I		_		_	 _	I	_		_	
		ď.	_	đ.			4	17'3'31~/1 /19/1	4	1()'304:04
Class 13 Subtotal Total		\$	-	\$	- 1		\$	173,354,484	\$	10,396,95

PROPERTY ASSESSMENT AND TAXABLE VALUE - SHERIDAN

Sheridan			1999					2000		
Onondan	Acres		1999 Assessed	7	Faxable	Acres		2000 Assessed	7	axable
•	AVIUU				MANNO		•	10000000		MAUNIC
CLASS 1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%)	3,132	\$	742,751	\$	27,557	3,132	\$	761,993	\$	27,637
Tillable Non-Irrigated (3.71%, 3.627%)	587,632	Φ	77,097,586	Φ	2,860,333	587,836	φ	77,308,800	Φ	2,803,939
Grazing (3.71%, 3.627%)	358,694		11,845,548		439,512	357,808		12,480,049		452,736
Wild Hay (3.71%, 3.627%)	7,016		1,097,886		40,733	6,838		1,099,243		39,865
Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	539 0		18,945 -		4,919 -	550 0		20,155 -		5,117 -
Class 3 Subtotal	957,013	\$	90,802,716	\$	3,373,054	956,164	\$	91,670,240	\$	3,329,294
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	52,535,876	\$	1,948,820		\$	50,803,473	\$	1,842,905
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%)			684,570		12,921			633,855 2,033,770		10,827
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	P/s)		2,059,870 35,657		76,419 597			2,003,770 29,265		73,757 477
Commercial (3.71%, 3.627%)	,,0,		13,241,905		491,280			12,852,045		466,158
Industrial (3.71%, 3.627%)			3,477,788		129,024			3,467,949		125,784
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-		1			-		-
Qualified Golf Courses (1.855, 1.814%)			-		- 1			-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	72,035,666	\$	2.659.061		\$	69.820.357	\$	2,519,908
CLASS5		Ψ	. 2,000,000	Ψ	_,000,001		Ψ	w,wzo,w/	Ψ	_,010,000
Rural Electric and Telephone Co-Op (3%)		\$	7,352,751	\$	220,580		\$	7,074,748	\$	212245
Qualified New Industrial (3%)		•	-	*	-		*	-	*	
Pollution Control (3%)			=		1			-		-
Gasohol Related (3%)			-		- 1			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-					-		_
Class 5 Subtotal		\$	7,352,751	\$	220,580		\$	7,074,748	\$	212245
CLASS6										•
Livestock (4%, 3%)		\$	5,436,298	\$	217,444		\$	5,362,664	\$	160,864
Lease and Rental Equipment (4%, 3%)			10,787		431			8,648		259
Canda Seed Processing Equipment (4%, 3%)		_	-	_			_	-	_	404.400
Class 6 Subtotal		\$	5,447,085	\$	217,875		\$	5,371,312	\$	161,123
CLASS7		æ		φ			φ		φ	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS 8 Machinery (6%, 3%)		\$	1,357,200	\$	81,448		\$	1,617,792	\$	48,559
Farm Implements (6%, 3%)		φ	26,224,813	Φ	1,573,507		Φ	25,376,596	Φ	46,309 761,301
Furniture and Fixtures (6%, 3%)			1,578,256		94,703			1,403,753		42,115
Other Business Equipment			13,082,400	_	784,777		_	12,610,198	_	378,327
Class 8 Subtotal		\$	42,242,669	\$	2,534,435		\$	41,008,339	\$	1,230,302
CLASS9		•	F 000	•	70.10		•	0044 == :	•	400.0=:
Utilities (12%)		\$	5,869,675	\$	704,357		\$	3,341,274	\$	400,951
CLASS 10	_			_		_	_		_	
Timber Land (0.68%, 0.57%)	0	\$	-	\$		0	\$	-	\$	-
CLASS 12		•	44.0=0 ==:	•			•	40	•	
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	11,850,651	\$	720,700		\$	12,576,276	\$	537,008
Airres (6.06%, 4.27%) Class 12 Subtotal		\$	11,850,651	\$	720,700		\$	12,576,276	\$	537,008
CLASS 13		*	,555,661	~	0,. 00		~	,0. 0,1.0	~	_0.,000
Electrical Generation Property (6%)		\$	-	\$			\$	_	\$	-
Telecommunication Property (6%)		_		_				2,672,006	_	154,802
Class 13 Subtotal		\$	-	\$	- 1		\$	2,672,006	\$	154,802
Total		\$	235,601,213	\$	10,430,062		\$	233,534,552	\$	8,545,633

86 PROPERTY ASSESSMENT AND TAXABLE VALUE - SILVER BOW

Silver Bow			1999					2000		
	Acres		Assessed		Taxable	Acres		Assessed		Taxable Taxable
	710.00	-	1000000		14/44/10	7.0.00		1000000		- CONTROLL
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	86,969,124	\$	2,609,074		\$	56,638,006	\$	1,699,140
CLASS 3 Agricultural Land:	3,826	\$	1 151 120	\$	42710	3,826	\$	1 102 005	\$	10.071
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	3,0 <u>2</u> 0	Ф	1,151,439 -	Ф	42,719 -	3,020	Ф	1,182,095 -	Ф	42,874 -
Grazing (3.71%, 3.627%)	119,260		3,483,062		129,229	119,707		3,757,511		136,293
Wild Hay (3.71%, 3.627%)	1,918		737,302		27,354	1,924		752,493		27,292
Non-Qualified Ag Land (25.97, 25.389%)	16,854		572,771		148,738	17,582		627,879		159,404
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	8,290 150,148	\$	388,491 6,333,065	\$	14,426 362,466	8,317 151,358	\$	382,575 6,702,553	\$	<u>13,892</u> 379,755
CLASS 4 Land and Improvements:	100,110	Ψ	0,000,000	Ψ	GGZ, 100	101,000	Ψ	0,1 02,000	Ψ	0,0,100
Residential (3.71%, 3.627%)		\$	508,607,484	\$	18,868,903		\$	523,030,272	\$	18,970,450
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		Ψ	19,735,851	Ψ	391,079		Ψ	22,296,680	Ψ	419,732
Mobile Homes (3.71%, 3.627%)			11,110,134		412,181			11,694,443		424,159
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		460,360		8,324			531,964		10,311
Commercial (3.71%, 3.627%)			233,611,898		8,666,999			257,050,801		9,323,219
Industrial (3.71%, 3.627%)			84,254,676		3,125,849			80,260,174		2,911,038
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-					-		<u>-</u>
Qualified Golf Courses (1.855, 1.814%)			2,978,994		55,261			2,848,228		51,667
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	334,512 861,093,909	Φ.	<u>12,410</u> 31,541,006		\$	<u>25,389</u> 897,737,951	Φ.	<u>369</u> 32,110,945
Cass 4 Subidai		Ф	861,093,909	\$	31,541,006		Ф	891,737,951	\$	32,110,945
CLASS5		_		_			_		_	
Rural Electric and Telephone Co-Op (3%)		\$	1,891,103	\$	56,734		\$	2,255,989	\$	67,678
Qualified New Industrial (3%)			~~~~~		-			-		-
Pollution Control (3%) Gasohd Related (3%)			22,631,097		678,933			21,480,705		644,422
Research and Development (0%3%)			-		_ []			-		_
Aluminum Electrolytic Equipment (3%)			_		_			_		_
Class 5 Subtotal		\$	24,522,200	\$	735,667		\$	23,736,694	\$	712,100
CLASS 6										
Livestock (4%, 3%)		\$	1,497,566	\$	59,900		\$	1,666,072	\$	49,955
Lease and Rental Equipment (4%, 3%)		•	336,817	*	13,471		*	303,771	*	9,113
Canda Seed Processing Equipment (4%, 3%)			<u> </u>					<u> </u>		
Class 6 Subtotal		\$	1,834,383	\$	73,371		\$	1,969,843	\$	59,068
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	344,491	\$	27,559		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	397,867,588	\$	23,872,065		\$	389,067,551	\$	11,672,027
Farm Implements (6%, 3%)		•	816,775	*	49,004		*	706,234	*	21,188
Furniture and Fixtures (6%, 3%)			30,611,448		1,836,704			32,753,138		982,592
Other Business Equipment			8,097,603		482,738			9,200,165		276,054
Class 8 Subtotal		\$	437,393,414	\$	26,240,511		\$	431,727,088	\$	12,951,861
CLASS9										
Utilities (12%)		\$	98,808,539	\$	11,857,027		\$	71,028,844	\$	8,523,461
CLASS 10										
Timber Land (0.68%, 0.57%)	23,532	\$	3,773,249	\$	25,657	23,532	\$	4,576,468	\$	26,086
, ,		Ψ	J,110,210	Ψ	20,001		Ψ	.,010,100	Ψ	_0,000
CLASS 12		r	2047000	ው	222.044		ф	2624405	φ	154750
Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	3,847,683 6,936,092	\$	233,941 421,714		\$	3,624,185 7,592,368	\$	154,753 324,194
Class 12 Subtotal		\$	10,783,775	\$	655,655		\$	11,216,553	\$	<u>324,194</u> 478,947
		Ψ	.5,. 50,1 10	Ψ	333,000		Ψ	,10,000	Ψ	5,0 11
CLASS 13 Floating Concention Proporty (6%)		¢		φ			ď		¢	
Electrical Generation Property (6%) Telecommunication Property (6%)		\$	-	\$:		\$	- 26,368,448	\$	- 1,573,509
Class 13 Subtotal		\$		\$			\$	26,368,448	\$	1,573,509
		•		·			•		·	
Total		\$	1,531,856,149	\$	74,127,993		\$	1,531,702,448	\$	58,514,872

PROPERTY ASSESSMENT AND TAXABLE VALUE - STILLWATER

Stillwater	1999									
	Acres		Assessed		Taxable	Acres		Assessed	Taxable	
•	7.0.00									
CLASS 1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	91,707,723	\$	2,751,232		\$	140,909,703	\$	4,227,290
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%)	20,166	\$	7,010,950	\$	260,104	20,157	\$	7,153,101	\$	259,428
Tillable Non-Irrigated (3.71%, 3.627%)	148,625	Φ	7,010,930 25,821,937	Φ	260,104 957,982	148,670	Φ	25,837,714	Φ	937,134
Grazing (3.71%, 3.627%)	595,416		20,084,196		745,116	593,710		21,102,903		765,394
Wild Hay (3.71%, 3.627%)	30,308		6,103,536		226,434	30,141		6,212,695		225,336
Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	13,245 0		462,492 -		120,106	15,879 0		580,571 -		147,363 -
Class 3 Subtotal	807,759	\$	59,483,111	\$	2,309,742	808,557	\$	60,886,984	\$	2,334,655
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	172,071,501	\$	6,383,589		\$	182,476,161	\$	6,618,563
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%)			3,660,621 5,380,802		78,126 199,643			3,423,981 5,654,509		70,653 205,090
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		98,520		2,121			130,823		2,840
Commercial (3.71%, 3.627%)	70)		22,877,640		848,768			24,087,715		873,655
Industrial (3.71%, 3.627%)			16,637,196		617,243			25,577,633		927,703
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			-					-		-
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			-					-		-
Cass 4 Subtotal		\$	220,726,280	\$	8,129,490		\$	241,350,822	\$	8,698,504
CLASS5		*		*	5,1-2,125		*	,	•	-,,
Rural Electric and Telephone Co-Op (3%)		\$	4,749,977	\$	142,499		\$	8,617,126	\$	258,515
Qualified New Industrial (3%)			-		· - I			-		-
Pollution Control (3%)			3,340,179		100,025			2,970,390		89,110
Gasohol Related (3%) Research and Development (0%-3%)			-					-		-
Aluminum Electrolytic Equipment (3%)			<u> </u>							<u>-</u>
Class 5 Subtotal		\$	8,090,156	\$	242,524		\$	11,587,516	\$	347,625
CLASS6										
Livestock (4%, 3%)		\$	12,064,396	\$	482,563		\$	11,507,000	\$	345,119
Lease and Rental Equipment (4%, 3%) Canda Seed Processing Equipment (4%, 3%)			32,943		1,318			52,228		1,567
Class 6 Subtotal		\$	12,097,339	\$	483,881		\$	11,559,228	\$	346,686
CLASS7										·
Non-Centrally Assessed Public Util. (8%, 3%)		\$	3,784,041	\$	302,722		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	76,933,626	\$	4,616,032		\$	118,377,093	\$	3,551,327
Farm Implements (6%, 3%)			10,227,850		613,682			9,791,845		293,758
Furniture and Fixtures (6%, 3%)			3,483,641		209,036			3,548,774		106,464
Other Business Equipment Class 8 Subtotal		\$	6,051,561	Φ.	358,797 5 707 5 4 7		\$	6,829,457 138,547,169	Φ.	<u>204,904</u> 4,156,453
		Ф	96,696,678	\$	5,797,547		Ф	138,547,169	\$	4,100,403
CLASS9 Utilities (12%)		\$	81,403,429	\$	9,768,412		\$	61,680,739	\$	7,401,685
,		Φ	01,403,429	φ	9,700,412		Φ	01,000,739	Φ	7,401,000
CLASS 10 Timber Land (0.68%, 0.57%)	66,153	\$	5,689,964	\$	38,717	65,473	\$	7,791,493	\$	44,439
, ,	00,100	Ψ	3,003,304	Ψ	30,717	ω,475	Ψ	1,131,430	Ψ	44,400
CLASS 12 Railroads (6.08%, 4.27%)		\$	12,936,340	\$	786,530		\$	12,274,256	\$	524,111
Airlines (6.08%, 4.27%)			<u> </u>		-		<u> </u>	-	Ψ	<u>-</u>
Class 12 Subtotal		\$	12,936,340	\$	786,530		\$	12,274,256	\$	524,111
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	- 1		\$	2,685,099	\$	161,106
Telecommunication Property (6%) Class 13 Subtotal		\$	-	\$	<u>-</u> -		\$	7,741,665 10,426,764	\$	462,890 623,996
		Ψ	E00 045 004	Ċ	20.040.707		Ψ			
Total		<u>*</u>	592,615,061	<u> </u>	30,610,797		<u> </u>	697,014,674	\$	28,705,444

88 PROPERTY ASSESSMENT AND TAXABLE VALUE - SWEET GRASS

Sweet Grass	1999						2000			
011001 011100	Acres		Assessed	-	Taxable	_Acres_		Assessed	Taxable	
	AUICS		133C33CU		axabic	AUICS		1336336u		axabic
CLASS1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	32,034	\$	7,159,717	\$	265,625	32,064	\$	7,376,588	\$	267,563
Tillable Non-Irrigated (3.71%, 3.627%)	18,419		2,856,098 24,206,209		105,959	18,401		2,853,733		103,505
Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%)	687,711 18,549		3,724,309		898,068 138,157	687,716 18,548		25,488,019 3,813,781		924,469 138,331
Wild Hay (3,7 176, 3,027 76) Non-Qualified Ag Land (25,97, 25,389%)	5,789		201,680		52,385	5,961		217,994		55,331
Eligible Mining Claims (3.71%, 3.627%)	5,769		201,000		52,365	0,901		217,994		30,331
Class 3 Subtotal	762,502	\$	38,148,013	\$	1,460,194	762,690	\$	39,750,115	\$	1,489,199
CLASS 4 Landand Improvements:										
Residential (3.71%, 3.627%)		\$	72,055,425	\$	2,673,113		\$	80,425,978	\$	2,917,200
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%))	Ψ	1,618,621	Ψ	32,472		Ψ	1,842,005	Ψ	38,029
Mobile Homes (3.71%, 3.627%)			1,413,574		52,439			1,752,274		63,555
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		82,818		1,915			62,148		1,361
Commercial (3.71%, 3.627%)	,		14,352,888		532,516			15,019,062		544,747
Industrial (3.71%, 3.627%)			1,534,713		56,938			4,996,641		181,229
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			499,909		10,132			507,575		13,743
Qualified Golf Courses (1.855, 1.814%)			-		· - I			-		· -
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)										
Class 4 Subtotal		\$	91,557,948	\$	3,359,525		\$	104,605,683	\$	3,759,864
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	7,993,919	\$	239,817		\$	8,994,925	\$	269,849
Qualified New Industrial (3%)		Ψ	7,000,010	Ψ	200,017		Ψ	0,004,020	Ψ	200,040
Pollution Control (3%)			_					_		_
Gasohol Related (3%)			_		- 1			_		_
Research and Development (0%-3%)			_		_			_		_
Aluminum Electrolytic Equipment (3%)			_		_			_		_
Class 5 Subtotal		\$	7,993,919	\$	239,817		\$	8,994,925	\$	269,849
CLASS 6										•
Livestock (4%, 3%)		\$	11,457,418	\$	458,307		\$	11,573,924	\$	347,185
Lease and Rental Equipment (4%, 3%)		Ψ	41,320	Ψ	1,653		Ψ	36,780	Ψ	1,104
Canda Seed Processing Equipment (4%, 3%)			41,020		1,000			30,700		1,104
Cass 6 Subtotal		\$	11,498,738	\$	459,960		\$	11,610,704	\$	348.289
		Ψ	11,400,700	Ψ	400,000		Ψ	11,010,704	Ψ	340,200
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	- 1		\$	-	\$	-
CLASS8										
Machinery (6%, 3%)		\$	16,035,442	\$	933,834		\$	32,217,154	\$	953,967
Farm Implements (6%, 3%)			7,419,273		445,158			7,416,076		222,483
Furniture and Fixtures (6%, 3%)			1,497,336		89,844			1,362,046		40,856
Other Business Equipment		_	395,817	_	19,143		_	289,714	_	8,697
Class 8 Subtotal		\$	25,347,868	\$	1,487,979		\$	41,284,990	\$	1,226,003
CLASS9										
Utilities (12%)		\$	17,877,372	\$	2,145,286		\$	12,398,302	\$	1,487,797
CLASS 10										
Timber Land (0.68%, 0.57%)	71,606	Ф	70// 110	Ф	40.251	71 551	Ф	10.006.557	Ф	57.06A
, ,	1 1,000	\$	7,244,118	\$	49,251	71,554	\$	10,006,557	\$	57,064
CLASS 12										
Railroads (6.08%, 4.27%)		\$	12,776,274	\$	776,798		\$	12,123,739	\$	517,683
Airlines (6.08%, 4.27%)			<u> </u>							
Class 12 Subtotal		\$	12,776,274	\$	776,798		\$	12,123,739	\$	517,683
CLASS 13										
Electrical Generation Property (6%)		\$	_	\$			\$	_	\$	_
Telecommunication Property (6%)		Ψ	_	Ψ			Ψ	6,308,510	Ψ	376,851
Class 13 Subtotal		\$		\$	- I		\$	6,308,510	\$	376,851
		Ψ		Ψ			Ψ		Ψ	•
Total		\$	212,444,250	\$	9,978,810		\$	247,083,525	\$	9,532,599
		_		_			_			

PROPERTY ASSESSMENT AND TAXABLE VALUE - TETON

Teton		1999			I		2000			
1000	Acres		Assessed		Taxable	Acres		Assessed		Taxable
-	710.00		1000000		- unusio	7.0.00		1000000	_	- anasio
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:	404005	Φ	04 500 557	Φ	040.000	405.547	Φ	OF 400 070	ф	000074
Tillable Irrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%)	104,985 421,316	\$	24,538,557 74,780,071	\$	910,358 2,774,314	105,517 421,284	\$	25,438,979 74,810,178	\$	922,674 2,713,356
Grazing (3.71%, 3.627%)	482,433		15,874,390		589,198	497,662		17,005,248		616,977
Wild Hay (3.71%, 3.627%)	23,650		4,651,762		172,586	23,786		4,787,358		173,634
Non-Qualified Ag Land (25.97, 25.389%)	4,449		154,237		40,054	5,175		188,265		47,799
Eligible Mining Claims (3.71%, 3.627%) Class 3 Subtotal	1,036,833	\$	119,999,017	\$	<u>-</u> 4,486,510	1,053,424	\$	122,230,028	\$	4,474,440
	1,000,000	Ψ	113,333,017	Ψ	4,400,510	1,000,424	Ψ	122,230,020	Ψ	4,414,440
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%)		\$	95,965,376	\$	3,559,994		\$	100,383,537	\$	3,641,108
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		Ψ	1,533,026	φ	28,352		φ	1,786,025	φ	33,381
Mobile Homes (3.71%, 3.627%)			1,946,184		72217			2,099,218		76,137
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		106,789		1,402			95,651		975
Commercial (3.71%, 3.627%)			15,211,298		564,343			15,032,241		545,225
Industrial (3.71%, 3.627%)			6,735,763		249,898			6,960,733		252,470
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			1,412,237		26,197			1,383,966		25,106 44,040
Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)			602,468		11,175			608,641		11,040
Class 4 Subtotal		\$	123,513,141	\$	4,513,578		\$	128,350,012	\$	4,585,442
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	20,237,158	\$	607,114		\$	21,806,558	\$	654,197
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			-		-			-		-
Gasohol Related (3%)			-		-			-		-
Research and Development (0%3%) Aluminum Electrolytic Equipment (3%)			-		-			-		-
Class 5 Subtotal		\$	20,237,158	\$	607,114		\$	21,806,558	\$	654,197
CLASS 6		Ť	-, - ,	·	,		·	,,	·	, ,
Livestock (4%, 3%)		\$	12,403,293	\$	496,115		\$	12,230,943	\$	366,881
Lease and Rental Equipment (4%, 3%)		Ψ	6,132	Ψ	245		Ψ	12,770	Ψ	383
Canola Seed Processing Equipment (4%, 3%)			<u> </u>		<u> </u>					
Class 6 Subtotal		\$	12,409,425	\$	496,360		\$	12,243,713	\$	367,264
CLASS 7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8										
Machinery (6%, 3%)		\$	3,292,393	\$	192,779		\$	4,546,135	\$	134,453
Farm Implements (6%, 3%)			23,841,661		1,430,512			22,692,361		680,775
Furniture and Fixtures (6%, 3%) Other Business Equipment			2,572,588 1,410,669		154,341 81 <i>,5</i> 61			1,491,407 1,041,501		44,748 31 <i>2</i> 54
Class 8 Subtotal		\$	31,117,311	\$	1,859,193		\$	29,771,404	\$	891,230
		Ψ	0.,,0	*	.,000,100		*	_0,,.0.	*	00.,200
CLASS 9 Utilities (12%)		\$	19,004,176	\$	2,280,503		\$	15,152,658	\$	1,818,320
, ,		Ψ	13,004,170	Ψ	2,200,000		Ψ	10,102,000	Ψ	1,010,020
CLASS 10	0.064	Ф	2000000	æ	20647	0.770	æ	4444004	æ	20.447
Timber Land (0.68%, 0.57%)	8,961	\$	3,036,060	\$	20,647	9,778	\$	4,114,081	\$	23,447
CLASS 12		_						46.5-4 :	_	
Railroads (6.08%, 4.27%)		\$	15,738,210	\$	956,881		\$	16,850,153	\$	719,503
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	15,738,210	\$	<u>-</u> 956,881		\$	16,850,153	\$	719,503
		Ψ	10,100,210	φ	330,001		φ	10,000,100	φ	1 10,000
CLASS 13 Floating Congenting Propert (/69/)		Φ		ø			ø		ø	
Electrical Generation Property (6%) Telecommunication Property (6%)		\$	-	\$	-		\$	4,325,094	\$	- 229,915
Class 13 Subtotal		\$		\$			\$	4,325,094	\$	229,915
		Ψ			4		Ψ		Ċ	•
Total		\$	345,054,498	\$	15,220,786		\$	354,843,701	\$	13,763,758
										

90 PROPERTY ASSESSMENT AND TAXABLE VALUE - TOOLE

Toole	1999						2000			
100.0	Acres		Assessed		Faxable	Acres	Assessed			Faxable
-	Acics		13303300		Idadoic	Auto		13303300		axabic
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS3 Agricultural Land:										
Tillable Irrigated (3.71%, 3.627%)	1,093	\$	214,643	\$	7,966	1,164	\$	235,926	\$	8,557
Tillable Non-Irrigated (3.71%, 3.627%)	672,928		101,138,818		3,752,258	673,722		101,296,926		3,674,046
Grazing (371%, 3627%)	396,406		14,580,897 1,354,794		540,954 50264	396,711		15,339,584		556,360 50463
Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%)	5,525 4,836		163,216		50,264 42,392	5,521 4,663		1,383,103 167,407		50,163 42,501
Eligible Mining Claims (3.71%, 3.627%)	4,000		100,210		42,392	4,003		107,407		42,301
Class 3 Subtotal	1,080,787	\$	117,452,368	\$	4,393,834	1,081,781	\$	118,422,946	\$	4,331,627
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	73,690,147	\$	2,733,727		\$	74,138,242	\$	2689229
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)		*	1,208,180	*	22,864		*	1,135,275	*	20,370
Mobile Homes (3.71%, 3.627%)			1,014,911		37,660			1,073,270		38,925
Mobile Homes Low Income (0.742% to 2597%, 0.725% to 2539	%)		46,337		1,039			28,879		655
Commercial (3.71%, 3.627%)			27,996,267		1,038,656			47,510,661		1,723,221
Industrial (3.71%, 3.627%)			5,524,295		204,953			5,660,425		205,306
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			678,631		12,589			672,889		12,206
Qualified Golf Courses (1.855, 1.814%)			-					-		<u>-</u>
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		_	899,027	_	7,580		_	891,420	_	13814
Class 4 Subtotal		\$	111,057,795	\$	4,059,068		\$	131,111,061	\$	4,703,726
CLASS 5										
Rural Electric and Telephone Co-Op (3%)		\$	10,258,863	\$	307,764		\$	10,876,903	\$	326,306
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			-		-			-		-
Gasohol Relatied (3%)			-		-			-		-
Research and Development (0%-3%)			-		-			-		-
Aluminum Electrolytic Equipment (3%)		_	-	_			_	-	_	-
Class 5 Subtotal		\$	10,258,863	\$	307,764		\$	10,876,903	\$	326,306
CLASS 6										
Livestock (4%, 3%)		\$	5,199,920	\$	207,984		\$	4,715,768	\$	141,443
Lease and Rental Equipment (4%, 3%)			6,430		257			6,084		183
Canola Seed Processing Equipment (4%, 3%)		_		_			_	-	_	<u> </u>
Class 6 Subtotal		\$	5,206,350	\$	208,241		\$	4,721,852	\$	141,626
CLASS 7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$	-		\$	-	\$	-
CLASS 8										
Machinery (6%, 3%)		\$	5,358,708	\$	321,549		\$	5,253,057	\$	157,611
Farm Implements (6%, 3%)			23,252,710		1,395,174			21,817,284		654,522
Furniture and Fixtures (6%, 3%)			3,295,223		197,715			3,503,970		105,118
Other Business Equipment			7,596,123		455,660			7,620,200		228,678
Class 8 Subtotal		\$	39,502,764	\$	2,370,098		\$	38,194,511	\$	1,145,929
CLASS 9										
Utilities (12%)		\$	24,984,679	\$	2,998,160		\$	20,935,197	\$	2,512,223
CLASS 10										
Timber Land (0.68%, 0.57%)	0	\$	_	\$	_	0	\$	_	\$	_
, ,	3	~		~			4		Ψ	
CLASS 12		ው	07 445 400	Φ	1000040		Φ	20,000,470	Φ	1001000
Raircads (608%, 427%)		\$	27,415,160	\$	1,666,842		\$	29,623,170	\$	1,264,908
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	<u>790</u> 27,415,950	\$	<u>49</u> 1,666,891		\$	<u>679</u> 29,623,849	\$	<u>29</u> 1,264,937
		φ	21,410,500	φ	1,000,001		φ	27,020,048	ψ	1,204,331
CLASS 13		_		_			_		_	
Electrical Generation Property (6%)		\$	-	\$	-		\$	0500400	\$	440544
Telecommunication Property (6%)		_	-	_	<u>-</u>		_	2588,108	_	146,511
Class 13 Subtotal		\$	-	\$	-		\$	2,588,108	\$	146,511
Total		\$	335,878,769	\$	16,004,056		\$	356,474,427	\$	14,572,885

PROPERTY ASSESSMENT AND TAXABLE VALUE - TREASURE

Treasure	1999						2000			
ricasuic	Acres	Δ	ssessed	1	Faxable	Acres		Assessed	Taxable	
•	Auros		3303304		axabic	Acics		13303300		axabic
CLASS 1 Net Proceeds		\$	-	\$			\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 3 Agricultural Land: Tillable Inrigated (3.71%, 3.627%) Tillable Non-Inrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Elioble Mining Claims (3.71%, 3.627%)	20,609 17,097 513,029 456 346	\$	9,756,118 2,479,413 11,317,075 155,674 12,076	\$	361,949 91,982 419,879 5,776 3,136	20,609 17,044 513,081 456 346	\$	9,908,143 2,474,850 11,961,027 158,733 12,648	\$	359,368 89,759 433,795 5,758 3,211
Class 3 Subtotal	551,536	\$	23,720,356	\$	882,722	551,535	\$	24,515,401	\$	891,891
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		\$	9,014,688 67,799 560,125 2,081 1,393,007 375,783	\$	334,340 1,429 20,784 39 51,684 13,942 - - - 422218		\$	8,822,363 117,745 772,521 2,203 1,465,451 366,270	\$	320,050 2,339 28,021 40 53,155 13,285 - - - 416,890
CLASS 5		Ф	11,413,463	Ф	422,210		Ф	11,540,503	Ф	410,090
Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%) Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)		\$	3,474,801 - - -	\$	104,243 - - -		\$	3,315,847 - - -	\$	99,476 - - -
Aluminum ElectroMic Equipment (3%)			<u>-</u> _					<u> </u>		<u>-</u>
Class 5 Subtotal		\$	3,474,801	\$	104,243		\$	3,315,847	\$	99,476
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%) Canola Seed Processing Equipment (4%, 3%)		\$	5,329,443 32,134	\$	213,182 1,285		\$	5,445,991 40,027 -	\$	163,371 1,201 -
Class 6 Subtotal		\$	5,361,577	\$	214,467		\$	5,486,018	\$	164,572
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment Class 8 Subtotal		\$	525,678 4,503,611 368,543 126,565 5,524,397	\$	31,547 270,217 22,113 6,908 330,785		\$	1,233,703 4,997,193 274,200 68,551 6,573,647	\$	37,011 149,910 8,227 2,058 197,206
CLASS 9		Ψ	3,324,331	φ	330,760		Ψ	0,373,047	Ψ	197,200
Utilities (12%)		\$	15,413,398	\$	1,849,607		\$	13,677,936	\$	1,641,352
CLASS 10 Timber Land (0.68%, 0.57%)	14,160	\$	1,186,481	\$	8,066	14,160	\$	1,647,800	\$	9,404
CLASS 12 Railroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	15,084,073	\$	917,112		\$	16,143,155	\$	689,313 -
Class 12 Subtotal		\$	15,084,073	\$	917,112		\$	16,143,155	\$	689,313
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal		\$	- -	\$	<u>-</u>		\$	3,311,118 3,311,118	\$	196,013 196,013
Total		\$	81,178,566	\$	4,729,220		\$	86,217,475	\$	4,306,117

92 PROPERTY ASSESSMENT AND TAXABLE VALUE - VALLEY

CASS INF Promotis CASS	Valley	1999				2000					
CARSS Agribbers	_	Acres		Assessed	_1	<u> Faxable</u>	Acres_		Assessed	Taxable	
CLRS3 Agribusticard Titlete impact (27%, 3627%)	CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
Table brigged (37%, 362%)	CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
Class Subtest 1,472,688 \$ 124,674,484 \$ 4,646,994 1,422,928 \$ 125,674,127 \$ 4,500,686 \$ 124,674,686 \$ 113,686,886 \$ 125,674,127 \$ 4,500,686 \$ 113,686,874 \$ 2,237,487 \$	Tillable Intigated (3.71%, 3.627%) Tillable Non-Intigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%)	672,124 744,597 8,312 3,207	\$	86,742,107 24,656,728 1,239,499	\$	3,218,172 914,845 45,992	665,809 741,174 8,355 3,285	\$	86,314,770 25,928,795 1,268,617	\$	3,130,648 940,460 46,006
Residerial Carly %, 34279 \$ 113,56184 \$ 421271 \$ 111,83162 \$ 402815 Residerial Carly Activation (PUZ9-ta-2587%, 0725% to 2539%) 1,40422 20016 1,463704 2,283 223,986 22,113 Mtble-thmes (271%, 3427%) 2,257,467 87514 2,283,986 2,2113 Mtble-thmes (271%, 3427%) 2,257,467 87514 2,283,986 2,2113 Mtble-thmes (271%, 3427%) 2,256,261 3,7710,018 1,327,828 1,407,612 1,407,613 1,407,612			\$	124,674,484	\$	4,649,694		\$	125,874,127	\$	4,590,826
Curising Control Courses (1855, 1814%) 233,750 4,336 266,521 4,835 157,752,195 \$ 157,752,195 \$ 5,823,918 \$ 1,500,00143 \$ 5,597,758	Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539%) Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%)	⁄6)	\$	1,404,321 2,357,457 - 37,939,602	\$	28,016 87,514 - 1,407,612		\$	1,163,704 2,263,845 70,898 37,710,018	\$	23,813 82,113 1,558 1,367,682
Class 4 Subtoble \$ 157,752,195	Qualified Golf Courses (1.855, 1.814%)			233,750		4,336			- 266,521 -		- 4,835 -
Ruel Redict and Telephone Co-Op (3%) \$ 11,430,206 \$ 342,908 \$ 11,308,069 \$ 339,242 Cutilified New Inclusive (3%)			\$	157,752,195	\$	5,823,918		\$	155,000,143	\$	5,597,758
Politic Control (3%) Cascin Resided (3%)	Rural Electric and Telephone Co-Op (3%)		\$	11,430,206	\$	342,908		\$	11,308,069	\$	339,242
Class Subtool Substitute	Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)			-		-			- - -		- - -
Liestock (4%, 3%)			\$	11,430,206	\$	342,908		\$	11,308,069	\$	339,242
Class 6 Subtotal \$ 13,075,615 \$ 523,030 \$ 14,534,032 \$ 436,008 CLASS 7 Non-Centrally Assessed Public Uti (8%, 3%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$		\$			\$, ,	\$,
Non-Centrally Assessed Public Util (8%, 3%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			\$	13,075,615	\$	523,030		\$	14,534,032	\$	436,008
Machinery (6%, 3%) \$ 4,690,915 \$ 281,463 \$ 6,482,062 \$ 194,467 Farm Implements (6%, 3%) 22,111,884 1,326,723 21,881,055 666,437 Furniture and Fixtures (6%, 3%) 4,938,251 226,006 3,716,089 111,484 Other Business Equipment 2610,085 149,267 1,973,561 59,226 Cless 8 Subtotal \$ 34,351,135 \$ 2,063,759 \$ 34,052,767 \$ 10,21,614 CLASS 9 Utilities (12%) \$ 94,846,660 \$ 11,381,599 \$ 89,397,019 \$ 10,727,643 CLASS 10 Timber Land (0,68%, 0,57%) 0 \$ - \$ - \$ - 0 \$ - \$ - \$ - 0 \$ - \$ - \$ - CLASS 12 Ratioacts (6,08%, 4,27%) \$ 27,731,934 \$ 1,886,100 \$ 29,675,480 \$ 1,267,142 Aithes (6,08%, 4,27%) \$ 27,848,698 \$ 1,693,199 \$ 29,787,067 \$ 1,271,906 CLASS 13 Beotrical Generation Property (6%) \$ - \$ - \$ - \$ - \$			\$	-	\$	-		\$	-	\$	-
CLASS 9 Utilities (12%) \$ 94,846,660 \$ 11,381,599 \$ 89,397,019 \$ 10,727,643 CLASS 10 Timber Land (0.68%, 0.57%) 0 \$ - \$ - 0 \$ - \$ - CLASS 12 Railroads (6.08%, 427%) \$ 27,731,934 \$ 1,686,100 \$ 29,675,480 \$ 1,267,142 Airlines (6.08%, 427%) \$ 116,764 7,099 \$ 111,587 4,764 Class 12 Subtobal \$ 27,848,698 \$ 1,693,199 \$ 29,787,067 \$ 1,271,906 CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - 10,718,011 600,855 Class 13 Subtobal \$ - \$ - \$ 10,718,011 \$ 600,855	Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment			22,111,884 4,938,251 2,610,085		1,326,723 296,306 149,267			21,881,055 3,716,089 1,973,561		656,437 111,484 59,226
CLASS 10 Timber Land (0.68%, 0.57%) 0 \$ - \$ - 0 \$ - \$ - CLASS 12 Railroads (6.08%, 4.27%) Aifines (6.08%, 4.27%) Class 12 Subtotal Class 12 Subtotal CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal S 27,731,934 \$ 1,686,100 \$ 29,675,480 \$ 1,267,142	CLASS 9		·					·		·	
CLASS 12 Railroards (608%, 427%) \$ 27,731,934 \$ 1,686,100 \$ 29,675,480 \$ 1,267,142 Aifines (608%, 427%) 116,764 7,099 111,587 4,764 Class 12 Subtotal \$ 27,848,698 \$ 1,693,199 \$ 29,787,067 \$ 1,271,906 CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - 10,718,011 600,855 Class 13 Subtotal \$ - \$ - \$ 10,718,011 \$ 600,855	CLASS 10	٥	•	34,840,86U -	·	11,361,799	0		os,397,U19 -	·	10,121,043
Aifines (608%, 427%) Class 12 Subtotal CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%) Class 13 Subtotal Section 116,764 Sectio	CLASS 12	J	•	27.731.934		1.686.100			29,675,480		1267.142
CLASS 13 Electrical Generation Property (6%) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Airlines (6.08%, 4.27%)			116,764		7,099			111,587		4,764
Telecommunication Property (6%) - - 10,718,011 600,855 Class 13 Subtotal \$ - \$ - \$ 10,718,011 \$ 600,855	CLASS 13		•	-					-	·	-
			\$	-	\$	-		\$		\$	
			\$	463,978,993	\$	26,468,107		\$		\$	•

PROPERTY ASSESSMENT AND TAXABLE VALUE - WHEATLAND

Wheatland	1999				- 2000 -					
	Acres		Assessed	_	<u> Faxable</u>	Acres	Assessed		_	<u>Taxable</u>
CLASS 1 Net Proceeds		\$	_	\$			\$	_	\$	_
CLASS 2 Gross Proceeds		\$	-	\$			\$	-	\$	-
CLASS 3 Agricultural Land:										
Tillable Inrigated (3.71%, 3.627%) Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%) Wild Hay (3.71%, 3.627%) Non-Qualified Ag Land (25.97, 25.389%) Eliable Mining Claims (3.71%, 3.627%)	18,634 99,218 624,487 19,116 4,048 0	\$	3,472,671 13,178,914 17,556,100 3,486,915 140,422	\$	128,842 488,934 651,340 129,366 36,480	18,634 100,083 625,614 19,111 4,119	\$	3,570,636 13,265,394 18,542,591 3,567,345 149,897	\$	129,507 481,133 672,549 129,382 38,039
Class 3 Subtotal	765,504	\$	37,835,022	\$	1,434,962	767,561	\$	39,095,863	\$	1,450,610
CLASS 4 Land and Improvements: Residential (3.71%, 3.627%) Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%) Mobile Homes (3.71%, 3.627%) Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539 Commercial (3.71%, 3.627%) Inclustrial (3.71%, 3.627%) New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%) Qualified Golf Courses (1.855, 1.814%) Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)		\$	27,999,979 615,335 356,032 17,780 3,814,273 931,458	\$	1,038,741 12,573 13,209 462 141,509 34,556		\$	28,269,326 871,571 496,192 19,795 3,736,112 907,200	\$	1,025,423 17,777 17,997 369 136,510 32,906
Class 4 Subtotal		\$	33,734,857	\$	1,241,050		\$	34,300,196	\$	1,229,971
CLASS 5 Rural Electric and Telephone Co-Op (3%) Qualified New Industrial (3%)		\$	1,080,986 -	\$	32,428 -		\$	1,068,932 -	\$	32,068 -
Pollution Control (3%) Gasohol Related (3%) Research and Development (0%-3%)			- - -		- - -			- - -		- - -
Aluminum Electrolytic Equipment (3%) Class 5 Subtotal		\$	1,080,986	\$	32,428		\$	1,068,932	\$	32,068
CLASS 6 Livestock (4%, 3%) Lease and Rental Equipment (4%, 3%)		\$	9,342,274 1,882	\$	373,684 75		\$	9,456,464 2,560	\$	283,694 77
Canda Seed Processing Fouriment (4%, 3%) Class 6 Subtotal		\$	9,344,156	\$	373,759		\$	9,459,024	\$	283,771
CLASS 7 Non-Centrally Assessed Public Util. (8%, 3%)		\$	-	\$			\$	-	\$	-
CLASS 8 Machinery (6%, 3%) Farm Implements (6%, 3%) Furniture and Fixtures (6%, 3%) Other Business Equipment		\$	2,314,892 7,396,610 612,822 528,727	\$	138,896 443,804 36,771 31,467		\$	1,096,276 7,434,572 601,624 401,898	\$	32,887 223,032 18,051 12,062
Class 8 Subtotal		\$	10,853,051	\$	650,938		\$	9,534,370	\$	286,032
CLASS 9 Utilities (12%)		\$	65,480,084	\$	7,857,611		\$	54,211,809	\$	6,505,417
CLASS 10 Timber Land (0.68%, 0.57%)	15,703	\$	1,160,082	\$	7,887	15,703	\$	1,600,064	\$	9,126
CLASS 12 Raitroads (6.08%, 4.27%) Airlines (6.08%, 4.27%)		\$	5,741,601 -	\$	349,090		\$	6,147,442 -	\$	262,495 -
Class 12 Subtotal		\$	5,741,601	\$	349,090		\$	6,147,442	\$	262,495
CLASS 13 Electrical Generation Property (6%) Telecommunication Property (6%)		\$	<u>-</u>	\$	<u>.</u>		\$	6.843,102	\$	<u> 409,010</u>
Class 13 Subtotal		\$	-	\$	·		\$	6,843,102	\$	409,010
Total		\$	165,229,839	\$	11,947,725		\$	162,260,802	\$	10,468,500

94 PROPERTY ASSESSMENT AND TAXABLE VALUE - WIBAUX

Wibaux	1999				- 2000					
	Acres	A	ssessed		<u> </u>	Acres		Assessed	<u>Taxable</u>	
GIAMANUR. I		•		_	I					
CLASS 1 Net Proceeds		\$	-	\$	- 1		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	- 1		\$	=	\$	-
CLASS 3 Agricultural Land: Tillable Irrigated (3.71%, 3.627%)	0	\$	_	\$		0	\$	_	\$	_
Tillable Non-Irrigated (3.71%, 3.627%)	128,958	Ψ	17,960,601	Ψ	666,329	128,958	Ψ	17,992,198	Ψ	652,578
Grazing (3.71%, 3.627%)	374,233		11,810,343		438,154	374,233		12,458,391		451,873
Wild Hay (3.71%, 3.627%)	0		-		-	0		-		-
Non-Qualified Ag Land (25.97, 25.389%) Eligible Mining Claims (3.71%, 3.627%)	336 0		11,724		3,045	336		12,412		3,151
Class 3 Subtotal	503,527	\$	29,782,668	\$	1,107,528	503,527	\$	30,463,001	\$	1,107,602
CLASS 4 Land and Improvements:	•		, ,			l '		. ,		, ,
Residential (3.71%, 3.627%)		\$	13,016,207	\$	482,823		\$	12,214,148	\$	443,074
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%))		93,453		2,040			62,118		1,412
Mobile Homes (3.71%, 3.627%)			548,322		20,344			550,288		19,964
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	9%)		1,373		10			1,321		10 70.400
Commercial (3.71%, 3.627%) Industrial (3.71%, 3.627%)			2,156,946 165,729		80,023 6,148			2,180,758 123,000		79,106 4,462
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			100,725		0,140			120,000		4,40Z -
Qualified Golf Courses (1.855, 1.814%)			-		1			-		-
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%)					<u>-</u>					<u> </u>
Class 4 Subtotal		\$	15,982,030	\$	591,388		\$	15,131,633	\$	548,028
CLASS 5		•	0004440	•			•	0=10=10	•	105015
Rural Electric and Telephone Co-Op (3%)		\$	3,301,146	\$	99,035		\$	3,510,549	\$	105,317
Qualified New Industrial (3%) Pollution Control (3%)			-					-		-
Gasohol Related (3%)			-					_		-
Research and Development (0%-3%)			-		1			-		=
Aluminum Electrolytic Equipment (3%)			<u> </u>							<u> </u>
Class 5 Subtotal		\$	3,301,146	\$	99,035		\$	3,510,549	\$	105,317
CLASS6		•	4-0-40-	•	400.000		•	100=010	•	
Livestock (4%, 3%) Leæe and Rental Equipment (4%, 3%)		\$	4,727,407	\$	189,098		\$	4,925,848	\$	147,759
Canda Seed Processing Equipment (4%, 3%)			-					-		-
Class 6 Subtotal		\$	4,727,407	\$	189,098		\$	4,925,848	\$	147,759
CLASS7										
Non-Centrally Assessed Public Util. (8%, 3%)		\$	_	\$			\$	_	\$	-
CLASS8		,		Ť			,		•	
Machinery (6%, 3%)		\$	1,649,903	\$	98,998		\$	274,479	\$	8,231
Farm Implements (6%, 3%)		•	5,583,882	•	335,035		•	5,507,889	*	165,242
Furniture and Fixtures (6%, 3%)			279,168		16,752			250,044		7,506
Other Business Equipment		_	3,761,609	_	<u>225,701</u>		_	4,513,141	_	135,399
Class 8 Subtotal		\$	11,274,562	\$	676,486		\$	10,545,553	\$	316,378
CLASS9		_	10011-0	_	= :	l	_	0 =00 100	_	100 :
Utilities (12%)		\$	4,364,450	\$	523,734		\$	3,568,169	\$	428,180
CLASS 10		_					_		_	
TimberLand (0.68%, 0.57%)	0	\$	-	\$	-	0	\$	-	\$	-
CLASS 12						l				
Railroads (6.08%, 4.27%)		\$	5,969,509	\$	362,947		\$	6,391,462	\$	272,916
Airlines (6.08%, 4.27%) Class 12 Subtotal		\$	5,969,509	\$	362,947		\$	6,391,462	\$	272,916
		Ψ	الأستربتسون	Ψ	JUL, DAI	l	Ψ	0,001,402	Ψ	21 2 ₁ 3 10
CLASS 13 Electrical Generation Property (6%)		\$		\$		l .	\$		\$	
Telecommunication Property (6%)		Ψ	-	ψ		l .	Ψ	- 1,758,732	Ψ	105,523
Class 13 Subtotal		\$	-	\$		l	\$	1,758,732	\$	105,523
Total		\$	75,401,772	\$	3,550,216		\$	76,294,947	\$	3,031,703
i otal		ψ	13,101,112	Ą	3,330,410	•	ψ	10,234,341	ŷ	3,031,103

PROPERTY ASSESSMENT AND TAXABLE VALUE - YELLOWSTONE

Yellowstone	1999			2000						
reliowstorie	Aoroo				Toyoblo	Aoroo			Taxable	
	Acres		Assessed		<u>Taxable</u>	_Acres_		Assessed	_	<u>raxable</u>
CLASS 1 Net Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 2 Gross Proceeds		\$	-	\$	-		\$	-	\$	-
CLASS 3 Agricultural Land:		_		_					_	
Tillable Irrigated (3.71%, 3.627%)	69,745	\$	33,012,669	\$	1,224,772	69,558	\$	33,620,788	\$	1,219,413
Tillable Non-Irrigated (3.71%, 3.627%) Grazing (3.71%, 3.627%)	211,680 973,433		33,542,826 25,242,834		1,244,448 936,567	210,412 972,715		33,335,582 26,663,289		1,209,097 967,042
Wild Hay (3.71%, 3.627%)	5,594		1,097,758		40,725	5,590		1,122,856		40,727
Non-Qualified Ag Land (25.97, 25.389%)	34,050		1,186,939		308,256	34,818		1,271,517		322,771
Eliqible Mining Claims (3.71%, 3.627%)	0 .,000		-,100,000		-	0 ,,,,,,				<u>-</u>
Class 3 Subtotal	1,294,502	\$	94,083,026	\$	3,754,768	1,293,092	\$	96,014,032	\$	3,759,050
CLASS 4 Land and Improvements:										
Residential (3.71%, 3.627%)		\$	2,348,312,006	\$	87,122,575		\$	2,397,303,969	\$	86,951,356
Residential Low Income (0.742% to 2.597%, 0.725% to 2.539%)			47,174,963		923,901			42,830,950		810,809
Mobile Homes (3.71%, 3.627%)			63,715,928		2,363,855			70,550,933		2,558,484
Mobile Homes Low Income (0.742% to 2.597%, 0.725% to 2.539	%)		2,849,337		57,263			2,331,024		46,103
Commercial (3.71%, 3.627%)			1,033,933,130		38,358,936			1,097,370,050		39,801,551
Industrial (3.71%, 3.627%)			88,164,329		3,270,898			91,527,774		3,319,712
New Manufacturing (1.855% to 3.71%, 1.814% to 3.627%)			28,237,777		614,833			26,211,762		588,042
Qualified Golf Courses (1.855, 1.814%)			14,934,484		277,034			15,043,808		272,896
Remodeled Commercial (0.742% to 3.71%, 0.725% to 3.627%) Class 4 Subtotal		•	3,627,321,954	Φ.	132,989,295		•	1,202,945	•	8,721
		\$	3,027,321,904	Ф	132,969,295		\$	3,744,373,215	\$	134,357,674
CLASS5		_		_			_			
Rural Electric and Telephone Co-Op (3%)		\$	27,851,648	\$	835,547		\$	34,529,867	\$	1,035,899
Qualified New Industrial (3%)			-		-			-		-
Pollution Control (3%)			193,862,171		5,608,637			232,144,948		6,847,284
Gasohd Related (3%) Research and Development (0%-3%)			-		- 1			-		-
Aluminum ElectroMic Equipment (3%)			_					_		-
Class 5 Subtotal		\$	221,713,819	\$	6,444,184		\$	266,674,815	\$	7,883,183
CLASS 6										
Livestock (4%, 3%)		\$	15,615,704	\$	624,608		\$	18,109,994	\$	543,005
Lease and Rental Equipment (4%, 3%)			1,128,265		45,130			938,321		28,151
Canda Seed Processing Equipment (4%, 3%)			-	_	<u>-</u>		_	<u> </u>	_	<u> </u>
Class 6 Subtotal		\$	16,743,969	\$	669,738		\$	19,048,315	\$	571,156
CLASS7		•	4 444 450	•			•		•	
Non-Centrally Assessed Public Util. (8%, 3%)		\$	4,444,156	\$	355,532		\$	-	\$	-
CLASS8		•	004 050 000	•	10.050.1.10		•	10=11=110	•	44.400.000
Machinery (6%, 3%)		\$	381,058,206	\$	19,859,149		\$	407,145,148	\$	11,188,832
Farm Implements (6%, 3%)			23,061,649		1,383,732			22,295,581		668,869
Furniture and Fixtures (6%, 3%) Other Business Equipment			127,286,204 36,663,537		7,637,218 2,066,061			140,721 <i>,22</i> 7 35,586,900		4,221,697 1,067,885
Class 8 Subtotal		\$	568,069,596	\$	30,946,160		\$	605,748,856	\$	17,147,283
		Ψ	300,000,000	Ψ	30,5-10,100		Ψ	000,1-10,000	Ψ	17,147,200
CLASS 9		\$	22/1 000 7/0/1	¢	AD 194 252	l	\$	206762774	¢	24 914 524
Utilities (12%)		Ф	334,868,764	\$	40,184,253		Φ	206,762,771	\$	24,811,524
CLASS 10		_		_	40=6:	22	_	0010	_	0.1 = :=
Timber Land (0.68%, 0.57%)	32,762	\$	2,750,234	\$	18,701	32,702	\$	3,812,386	\$	21,747
CLASS 12										
Railroads (6.08%, 4.27%)		\$	93,259,560	\$	5,670,180		\$	96,883,686	\$	4,136,933
Airlines (6.08%, 4.27%)		_	34,436,526	_	2,093,741		_	44,244,479	_	1,889,240
Class 12 Subtotal		\$	127,696,086	\$	7,763,921		\$	141,128,165	\$	6,026,173
CLASS 13										
Electrical Generation Property (6%)		\$	-	\$	-		\$	35,871,501	\$	2,152,290
Telecommunication Property (6%)		_		_	<u>-</u>	l	_	126,026,645	_	7,397,654
Class 13 Subtotal		\$	-	\$	- 1		\$	161,898,146	\$	9,549,944
Total		\$	4,997,691,604	\$	223,126,552	l	\$	5,245,460,701	\$	204,127,734

PROPERTY TAXABLE VALUE - ALL COUNTIES

TAXABLE VALUE BY COUNTY, BY PROPERTY CLASS - TAX YEAR 2000

County	Class 1	Class 2	_	Class 3	Residential	Class 4 Commercial	Total	Class 5
Beaverhead	\$ -	\$ -	\$	2,819,379	\$ 6,493,665	\$ 2,041,607	\$ 8,535,272	\$ 455,76
Big Horn	-	-		3,599,561	3,186,438	3,712,000	6,898,438	692,09
Blaine	-	-		4,004,911	2,083,525	516,219	2,599,744	271,70
Broadwater	163,694	275,233		1,127,328	2,689,851	625,214	3,315,065	92,70
Carbon	3,450	-		2,283,678	10,310,857	1,847,074	12,157,931	205,29
Carter	2,325,193	-		2,131,187	576,390	60,840	637,230	84,91
Cascade	-	-		4,752,856	49,933,107	22,778,645	72,711,752	458,23
Chouteau	-	-		9,173,853	3,442,029	620,838	4,062,867	317,84
Custer	-	-		2,606,242	5,201,555	2,249,315	7,450,870	144,81
Daniels	-	-		2,290,137	1,015,195	223,548	1,238,743	183,73
Dawson	-	-		3,170,213	3,848,458	1,108,067	4,956,525	491,22
Deer Lodge	-	-		393,412	4,765,872	1,172,512	5,938,384	130,46
Fallon	-	-		1,450,441	1,181,201	388,206	1,569,407	163,09
Fergus	-	-		5,600,549	6,893,605	1,753,683	8,647,288	360,40
Flathead	-	-		1,481,487	83,528,727	26,052,986	109,581,713	3,825,27
Gallatin	-	-		2,827,612	69,104,932	25,574,158	94,679,090	433,94
Garfield	-	-		3,251,166	713,477	75,188	788,665	191,68
Glacier	-	-		2,638,255	3,207,818	1,678,172	4,885,990	837,50
Golden Valley	-	-		1,211,852	538,149	60,970	599,119	94,58
Granite	-	-		685,448	2,679,980	399,437	3,079,417	24,55
Hill	=	-		6,238,371	8,447,378	3,167,670	11,615,048	530,14
Jefferson	149,954	2,256,976		900,604	7,831,137	1,601,945	9,433,082	626,40
Judith Basin	-	-		2,849,726	1,427,276	206,293	1,633,569	89,36
Lake	-	-		1,418,690	29,255,122	4,459,693	33,714,815	476,12
Lewis And Clark	=	-		1,942,453	41,068,935	18,030,691	59,099,626	816,79
Liberty	=	-		3,264,238	1,530,440	284,756	1,815,196	129,61
Lincoln	· · · - ·	-		257,472	13,806,848	3,003,690	16,810,538	1,477,20
Madison	2,536,674	186		2,482,950	12,176,923	2,723,798	14,900,721	402,89
Mccone	-	-		3,441,993	1,034,602	183,553	1,218,155	349,01
Meagher	-	2,150		1,589,228	1,579,964	268,428	1,848,392	17,37
Mineral	-	-		86,817	2,544,134	787,882	3,332,016	36,38
Missoula	-	-		642,434	73,697,698	39,384,669	113,082,367	1,306,20
Musselshell	-	-		1,702,142	2,159,031	388,305	2,547,336	376,03
Park	-	-		1,715,443	14,473,446	4,312,070	18,785,516	350,14
Petroleum	-	-		988,211	281,929	25,930	307,859	115,51
Phillips	-	-		3,707,746	2,114,948	680,107	2,795,055	280,78
Pondera	=	-		3,953,788	3,263,078	1,069,948	4,333,026	342,58
Powder River	=	-		1,974,548	862,334	137,354	999,688	266,00
Powell	-	-		1,217,299	3,545,980	784,992	4,330,972	207,36
Prairie Pavalli	-	-		1,168,166	470,701	86,467	557,168	99,47
Ravalli Richland	-	-		1,100,870	34,113,556	6,576,128	40,689,684	518,26
Roosevelt	-	-		3,613,254 3,508,730	4,549,102 2,389,380	1,889,927 967,645	6,439,029 3,357,025	646,98 255,97
Rosebud	-	-		3,239,086	2,813,670	2,138,659	4,952,329	8,655,68
Sanders	-	-		3,239,086 676,104	7,628,420	2,138,659 1,447,335	4,952,329 9,075,755	194,80
Sheridan	-	-		3,329,294	1,927,966	591,942	2,519,908	212,24
Silver Bow	-	1,699,140		379,755	19,824,652	12,286,293	32,110,945	712,10
Stillwater	_	4,227,290		2,334,655	6,897,146	1,801,358	8,698,504	347,62
Sweet Grass	-	7,221,270		1,489,199	3,020,145	739,719	3,759,864	269,84
Teton	-	-		4,474,440	3,751,601	833,841	4,585,442	654,19
Toole	- -	-		4,474,440	2,749,179	1,954,547	4,703,726	326,30
Treasure	-	-		891,891	350,450	66,440	416,890	99,47
Valley	-	-		4,590,826	4,140,297	1,457,461	5,597,758	339,24
valley Wheatland	-	-		4,390,826 1,450,610	1,061,556	1,457,461	1,229,971	339,24 32,06
Wibaux	-	-		1,450,610	464,460	83,568	548,028	32,00 105,31
Yellowstone	-	-		3,759,050	90,366,752	43,990,922	134,357,674	7,883,18
Total	\$ 5,178,965	\$ 8,460,975	<u></u>	139,318,879	\$ 669,015,067	\$ 251,521,120	\$ 920,536,187	\$ 39,008,61
						N /21/2/11/()		

TAXABLE VALUE BY COUNTY, BY PROPERTY CLASS - TAX YEAR 2000 (continued)

County	Class 6	Class 7	Class 8	Class 9	Class 10	Class 12	Class 13	Grand Total
Beaverhead	\$ 928,957	\$ 172	\$ 1,514,375	\$ 1,400,473	\$ 33,837	\$ 236,064	\$ 229,627	\$ 16,153,916
Big Horn	640,175	-	5,096,299	3,203,560	50,374	944,735	229,199	21,354,436
Blaine	489,542	-	891,844	2,777,488	1,984	862,962	179,424	12,079,607
Broadwater	180,990	-	817,863	3,041,853	46,678	613,853	579,059	10,254,319
Carbon	366,433	-	740,838	7,002,909	8,697	489,200	496,316	23,754,742
Carter	503,152	-	406,163	705,370	14,396	-	1,042	6,808,649
Cascade	525,082	148,254	4,829,026	9,601,578	64,345	2,288,976	13,389,206	108,769,311
Chouteau	329,515	-	1,617,318	6,128,791	11,126	367,629	304,296	22,313,243
Custer	478,105	_	814,293	1,320,442	25,159	805,704	743,519	14,389,152
Daniels	130.714	_	556,986	86,106	20,107	211,508	311,576	5,009,508
Dawson	286,757	_	962,261	2,690,615	_	1,657,980	890,023	15,105,602
Deer Lodge	53,971	_	287,943	1,607,940	127,538	24,253	348,067	8,911,976
Fallon	288,612	_	1,800,781	5,358,903	399	361,693	12,034	11,005,367
Fergus	806,528	_	1,473,613	3,591,230	85,288	310,755	499,553	21,375,206
Flathead	220,166		5,994,394	4,975,139	1,538,260	2,351,659	3,915,947	133,884,044
Gallatin	446,877	-	5,299,827	9,632,647	319,519	1,717,002	3,198,607	118,555,127
Garfield	451,723	-	344,417	7,032,047	304	1,717,002	2,416	5,030,377
	•			- - - -		1 105 075		
Glacier	204,218	7,441	982,919	6,850,924	4,735	1,125,275	682,502	18,219,767
Golden Valley	152,335	-	134,071	3,079,037	7,686	341,336	67,385	5,687,402
Granite	185,933	-	387,516	2,728,772	320,121	746,437	435,764	8,593,965
Hill	213,346	-	1,647,712	5,599,052	4,192	2,528,512	356,616	28,732,994
Jefferson	179,605	-	2,135,743	3,620,864	47,374	690,846	572,779	20,614,234
Judith Basin	411,408	-	442,741	5,008,762	10,797	795,359	431,292	11,673,021
Lake	380,266	-	2,356,980	350,823	317,475	573,866	3,383,342	42,972,381
Lewis And Clark	321,007	-	3,369,919	9,192,277	242,836	1,290,414	6,336,321	82,611,649
Liberty	116,621	-	717,580	689,549	-	437,285	2,312	7,172,393
Lincoln	75,524	-	1,487,558	-	1,399,724	2,050,930	985,235	24,544,190
Madison	577,108	-	1,535,960	2,768,187	129,035	524,911	228,197	26,086,823
Mccone	266,255	-	621,686	152,025	-	132,763	6,815	6,188,709
Meagher	332,465	-	312,024	3,601,336	184,257	-	207,018	8,094,246
Mineral	17,624	-	238,213	2,912,964	236,227	722,736	367,808	7,950,788
Missoula	193,679	-	8,836,848	12,055,267	1,253,625	2,433,796	4,820,138	144,624,357
Musselshell	278,826	-	382,100	1,489,844	102,676	-	2,960	6,881,914
Park	361,403	-	1,093,707	4,290,800	247,924	691,546	930,303	28,466,784
Petroleum	228,322	-	126,343	-	1,437	-	-	1,767,691
Phillips	565,268	-	876,760	4,811,827	867	860,366	288,487	14,187,159
Pondera	217,867	-	1,011,718	2,887,340	1,981	527,345	253,800	13,529,448
Powder River	522,749	-	404,355	237,004	11,569	-	78	4,415,991
Powell	297,768	-	463,715	3,324,804	520,711	717,779	626,314	11,706,725
Prairie	242,221	-	236,490	306,971	290	780,551	211,320	3,602,648
Ravalli	368,684	-	1,414,486	2,879,987	201,343	616,493	1,236,679	49,026,493
Richland	261,589	-	2,035,350	2,089,334	-	429,286	1,001,216	16,516,040
Roosevelt	183,530	-	1,166,134	12,388,476	-	1,776,727	555,463	23,192,062
Rosebud	497,752	-	3,725,709	4,975,536	29,938	1,100,248	73,458,815	100,635,100
Sanders	163,643	_	619,865	3,157,619	912,812	1,937,672	10,396,951	27,135,222
Sheridan	161,123	_	1,230,302	400,951	,12,012	537,008	154,802	8,545,633
Silver Bow	59,068	_	12,951,861	8,523,461	26,086	478,947	1,573,509	58,514,872
Stillwater	346,686	_	4,156,453	7,401,685	44,439	524,111	623,996	28,705,444
Sweet Grass	348,289		1,226,003	1,487,797	57,064	517,683	376,851	9,532,599
Teton	340,26 9 367,264	-	891,230	1,818,320	23,447	719,503	229,915	13,763,758
Toole	367,264 141,626	-	1,145,929	2,512,223	23,447	1,264,937	229,915 146,511	14,572,885
		-			0.404			
Treasure	164,572	-	197,206	1,641,352	9,404	689,313	196,013	4,306,117
Valley Wheatland	436,008	-	1,021,614	10,727,643	0.107	1,271,906	600,855	24,585,852
Wheatland	283,771	-	286,032	6,505,417	9,126	262,495	409,010	10,468,500
Wibaux	147,759	-	316,378	428,180	- 04 747	272,916	105,523	3,031,703
Yellowstone	571,156		17,147,283	24,811,524	21,747	6,026,173	9,549,944	204,127,734
Total	\$ 17,971,637	\$ 155,867	\$ 112,782,734	\$ 230,832,978	\$ 8,708,849	\$ 49,641,444	\$ 147,142,750	\$ 1,679,739,875

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PROPERTY TAXABLE VALUE - CITIES AND TOWNS

•	TAXABLE VALUE	OF CITIES AND	Towns - Tax Years	1999 AND 2000	
City	1999	2000	City	1999	2000
Alberton	\$ 313,787	\$ 292,902	Jordan	\$ 255,352	\$ 221,567
Anaconda	4,203,274	3,577,790	Judith Gap	129,727	99,429
Bainville	136,407	110,124	Kalispell	24,946,503	23,261,446
Baker	1,252,956	1,127,444	Kevin	95,290	88,095
Bearcreek	61,972	66,602	Laurel	6,694,717	6,084,538
Belgrade	5,437,178	5,525,707	Lavina	144,225	148,665
Belt	780,362	444,466	Lewistown	5,563,934	5,181,572
Big Sandy	593,152	554,175	Libby	3,002,630	2,625,964
Big Timber	2,099,625	2,127,566	Lima	168,088 9,095,234	169,011
Billings Boulder	122,789,770 796,599	109,957,108 777,833	Livingston		8,472,324
Bozeman	39,435,514	40,369,214	Lodge Grass	180,806	130,879
Bridger	614,882	591,015	Malta Manhattan	2,086,843 1,580,601	1,833,357 1,535,351
Broadus	353,253	318,981	Medicine Lake	153,427	134,915
Broadview	227,740	215,924	Melstone	99,496	98,992
Brockton	69,190	62,483	Miles City	7,202,596	6,432,934
Browning	469,969	463,666	Missoula	78,746,977	78,740,942
Cascade	637,526	600,707	Moore	225,307	178,629
Chester	771,269	718,309	Nashua	224,493	196,507
Chinook	1,140,117	1,063,068	Neihart	240,732	250,999
Choteau	1,474,966	1,428,782	Opheim	89,784	83,589
Circle	671,526	578,828	Outlook	52,737	40,926
Clyde Park	263,112	264,828	Phillipsburg	826,396	781,190
Colstrip	150,667,969	79,669,812	Pinesdale	166,060	161,282
Columbia Falls	4,812,625	4,124,877	Plains	1,288,293	1,093,244
Columbus	4,665,787	5,250,819	Plentywood	1,883,678	1,647,800
Conrad	1,789,896	1,602,857	Plevna	87,333	75,333
Culbertson	512,857	459,513	Polson	5,205,327	5,024,808
Cut Bank	2,750,037	2,461,111	Poplar	624,893	472,050
Darby	711,607	664,798	Red Lodge	4,182,277	4,295,962
Deer Lodge	2,565,489	2,393,500	Richey	156,206	145,107
Denton	241,499	206,118	Ronan	1,617,673	1,509,081
Dillon	3,985,515	3,905,672	Roundup	1,602,953	1,512,765
Dodson	99,317	69,092	Ryegate	150,207	142,485
Drummond	472,198	399,480	Saco	226,536	199,367
Dutton	533,033	351,885	Scobey	811,505	742,589
East Helena	4,524,716	3,368,810	Shelby	2,760,850	3,221,282
Ekalaka	199,840	178,982	Sheridan	689,374	670,627
Ennis	1,409,033	1,475,339	Sidney	4,140,413	3,797,188
Eureka	969,524	893,215	St. Ignatius	441,411	437,938
Fairfield	989,194	963,089	Stanford	397,382	331,546
Fairview	441,459	393,722	Stevensville	1,741,692	1,680,178
Flaxville	51,760	47,208	Sunburst	250,583	242,626
Forsyth	192,211	1,541,179	Superior	1,032,716	931,375
Fort Benton	1,717,672	1,101,094	Terry	467,557	392,704
Fort Peck	1,608,149	189,284	Thompson Falls	1,786,270	1,405,606
Froid	128,793	109,417	Three Forks	1,572,658	1,588,193
Fromberg	266,748	255,762	Townsend	1,652,639	1,580,318
Geraldine	273,002	230,043	Troy	842,148	725,306
Glasgow	3,527,697	3,094,994	Twin Bridges	401,550	397,427
Glendive	5,002,613	4,511,295	Valier	509,624	492,679
Grass Range	79,495	76,577	Virginia City	254,444	276,431
Great Falls	71,226,566	65,046,509	Walkerville	314,965	318,531
Hamilton	6,100,745	5,773,622	Westby	3,993,858	4,071,757
Hardin Harlem	2,742,319	2,531,856 570,648	Westby	87,782	77,394
	662,206	·	White Sulphur	935,258	830,440
Havro	942,473	776,935	Whitefish	10,540,022	10,575,227
Havre	8,935,111	8,308,311	Whitehall	1,062,711	966,309
Helena Hingham	45,306,984 196,201	42,413,495 163,232	Wibaux	421,165	388,751
Hobson	186,812	152,860	Winifred	96,019	94,166
			Winnet Wolf Point	95,255 1 907 997	98,729
Hot Springs Hysham	350,509 211,784	334,723 195,816	Wolf Point	1,897,887	1,583,212
Ismay	23,060	22,008	Total	\$ 715,318,205	\$ 608,942,588
Joliet	23,060 454,485	435,873	. • • • • • • • • • • • • • • • • • • •		
Juliet	404,465	430,073			

PROPERTY TAXES LEVIED IN MONTANA - 1999 AND 2000

	Tax Year 1999 (Fiscal Year 2000)	Tax Year 2000 (Fiscal Year 2001)
Property Valuation		
Market Valuation Taxable Valuation Statewide Total Taxable Valuation in Cities / Towns	\$40,638,187,730 \$1,900,647,605 \$715,318,205	\$ 42,432,460,514 \$ 1,679,739,875 \$ 608,942,588
State		
University Vo-Tech (General Fund) State General Fund State Assumption of Welfare State Property Taxes	\$ 11,482,683 981,022 181,809,147 7,026,916 \$ 201,299,768	\$ 10,080,822 893,486 159,613,015 6,464,832 \$ 177,052,155
County		
General Road Bridge Poor Bond Interest County Fair Library Agri. Extension Planning Health and Sanitation Hospital Airport District Court Weed Control Senior Citizens Other County Property Taxes	\$ 44,931,578 19,242,649 6,828,167 4,414,753 196,116 2,390,216 4,234,839 2,100,192 696,410 3,728,537 1,480,383 1,096,283 9,186,984 2,448,493 1,288,213 46,780,381 \$ 151,044,194	\$ 45,226,035 18,411,096 6,730,035 3,998,103 158,034 2,340,943 4,052,707 1,988,487 908,573 3,935,882 1,413,724 1,035,048 8,677,606 2,896,406 1,281,784 47,016,413 \$ 150,070,876
Local Schools	* ,,	*,
Elementary K-12 and High School Jr. College Local School Property Taxes	\$ 146,876,926 122,530,095 3,411,639 \$ 272,818,660	\$ 134,101,896 110,172,284 3,656,483 \$ 247,930,663
County Wide Schools	\$ 61,430,968	\$ 60,387,524
Cities & Towns	\$ 64,580,025	\$ 64,802,819
Fire Districts	\$ 12,442,649	\$ 12,513,983
Miscellaneous Districts	\$ 10,349,868	\$ 10,198,278
Total Property Tax	\$ <u>773,966,132</u>	\$ <u>722,956,298</u>
SIDs and Fees	\$ <u>71,104,931</u>	\$ <u>71,641,879</u>
Total Property Taxes and Fees	<u>\$ 845,071,063</u>	<u>\$ 794,598,177</u>

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PROPERTY TAX LEVIED BY TAXING JURISDICTION

PROPERTY TAXES LEVIED FOR TAX YEAR 1999

County	Total of All State Taxes	County Government	Local Schools *	Misc. & Fire <u>Districts **</u>	Cities & Towns	Total of taxes based on Mill Levies	SIDs & Fees	Grand Total of All Taxes for All Purposes	Average Mill Levy
	. =		.		A A (= = :	.	.		A 005 ==
Beaverhead \$, - ,	\$ 1,509,862				\$ 7,347,149	\$ 747,798	\$ 8,094,947	\$ 392.59
Big Horn	2,525,473	1,065,182	3,342,048	82,155	297,100	7,311,957 5,228,934	578,329	7,890,286	277.26
Blaine Broadwater	1,388,180 1,188,460	1,747,683 816,448	1,728,450 1,209,176		326,725 131,932	-, -,	1,037,722 265,619	6,266,656 4,022,496	353.91 273.89
Carbon	2,584,377	1,933,413	4,215,097	232,715	577,779	9,543,380	197,059	9,740,439	341.29
Carter	899,115	927,549	758,028	4,327	43,924	2,632,944	91,491	2,724,435	290.35
Cascade	12,937,382	9,836,868	24,202,254	1,653,349	7,419,389	56,049,243	5,403,977	61,453,220	408.70
Chouteau	2,561,270	2,342,059	3,687,559	603,691	264,978	9,459,557	293,158	9,752,716	338.77
Custer	1,626,316	1,891,813	3,293,055	121,613	933,392	7,866,189	1,204,934	9,071,123	423.23
Daniels	575,218	614,636	1,159,224	203,793	107,318	2,660,190	228	2,660,418	412.46
Dawson	1,759,619	2,283,745	4,273,201	89,530	784,690	9,190,785	1,162,988	10,353,773	479.40
Deer Lodge	1,080,239	1,626,691	2,173,545		110,188	5,395,264	934,428	6,329,691	496.98
Fallon	1,293,467	717,711	2,322,629	63,710	210,810	4,608,327	276,329	4,884,656	338.40
Fergus Flathead	2,398,054	1,887,955	4,748,680	166,501	828,143	10,029,332	489,028	10,518,360	380.78 399.23
Gallatin	16,002,084 12,015,826	12,720,636 7,854,982	29,237,283 22,239,443		4,750,536 6,387,236	63,995,190 50,479,751	6,893,231 1,206,979	70,888,422 51,686,730	355.09
Garfield	563,776	842,579	655,712		18,255	2,080,321	154,013	2.234.334	369.42
Glacier	2,278,643	2,089,731	4,469,637	86,098	368,796	9,292,906	551,018	9,843,924	426.65
Golden Valley	628,023	343,280	992,963	,	17,115	1,994,792	22,451	2,017,243	315.90
Granite	964,706	1,123,139	1,352,118	69,421	123,539	3,632,923	381,260	4,014,182	360.22
Hill	3,288,647	3,071,092	6,145,401	259,482	1,167,407	13,932,028	1,644,58	5 15,576,614	384.97
Jefferson	2,330,598	1,655,088	3,260,357		177,025	7,605,550	695,141	8,300,691	314.13
Judith Basin	1,368,134	1,132,249	1,837,419	45,584	41,068	4,424,454	28,250	4,452,704	320.23
Lake	4,897,762	3,528,405	7,159,893		658,316	16,671,849	166,810	16,838,659	353.01
Lewis And Clark	9,763,774	7,479,873	20,103,258	748,579	4,523,718	42,619,202	6,003,545	48,622,747	426.65
Liberty Lincoln	855,264 3,007,268	969,839 1,577,736	1,260,869 4,545,303	61,216 383,591	84,656 408,428	3,231,844 9,922,326	104,424 1,458,099	3,336,268 11,380,425	365.38 336.64
Madison	2,841,621	2,148,243	4,188,029	507,575	203,328	9,888,795	826,656	10,715,450	326.21
Mccone	729,038	943,043	1,028,495		105,547	2,849,456	9,953	2,859,409	374.13
Meagher	899,076	843,126	1,017,553		106,138	2,918,882	74,365	2,993,247	310.02
Mineral	967,504	636,042	1,774,277	88,260	93,856	3,559,939	66,798	3,626,737	384.28
Missoula	17,109,354	15,936,491	33,508,642	3,945,380	11,509,377	82,009,244	1,970,803	83,980,047	433.94
Musselshell	737,195	797,901	1,188,481	79,617	149,807	2,953,001	209,914	3,162,915	373.61
Park	3,256,322	2,058,765	5,097,693	,	1,222,749	11,906,045	1,173,198	13,079,243	353.55
Petroleum	197,834	118,432	397,302		20,801	739,436	2,503	741,939	364.30
Phillips Pondera	1,610,715	983,086	3,112,382	80,086	281,677	6,067,946	1,135,488	7,203,435	357.81
Pondera Powder River	1,575,460 505,743	1,834,633 1,008,679	2,900,045 818,791	108,760 12,238	303,581 41,495	6,722,479 2,386,946	657,516 129,446	7,379,995 2,516,392	404.97 465.96
Powell	1,475,591	888,527	2,430,738	47,687	188,944	5,031,487	345,429	5,376,915	357.44
Prairie	424,096	499,959	633,355	13,043	68,453	1,638,906	406,092	2,044,998	370.90
Ravalli	5,446,729	3,712,564	7,230,835	792,938	902,575	18,085,642	1,043,008	19,128,650	331.77
Richland	2,041,567	1,868,870	4,030,075	15,419	579,531	8,535,462	1,961,039	10,496,501	399.99
Roosevelt	2,560,191	2,102,460	4,169,046	149,434	342,709	9,323,839	233,153	9,556,992	349.29
Rosebud	17,941,918	2,929,263	6,955,561	1,718,318	2,259,529	31,804,589	749,299	32,553,888	157.17
Sanders	3,733,819	2,151,205	5,101,181	462,740	416,687	11,865,632	997,935	12,863,567	297.18
Sheridan	1,054,229	1,239,895	1,745,053		308,919		166,837	4,588,631	386.97
Silver Bow Stillwater	8,307,385	9,424,676 2,292,050	17,492,430 4,163,490	1,314,253 197,226	16,914 472,375	36,555,658 10,261,762	5,627,626 499,415	42,183,283 10,761,177	472.86 308.87
Sweet Grass	3,136,621 1,011,804	943,093	1,718,135		201,192		27,782	3,954,307	368.04
Teton	1,541,260	1,435,412	2,714,758	91,347	273,930	6,056,709	1,562,514	7,619,223	373.72
Toole	1,620,058	1,843,337	2,480,529	93,722	410,706	6,448,351	455,344	6,903,695	371.45
Treasure	477,672	383,142	677,288		32,288	1,581,197	171,739	1,752,935	325.22
Valley	2,671,992	1,733,037	4,623,251	110,047	617,218	9,755,543	1,457,224	11,212,767	341.26
Wheatland	1,206,719	962,496	1,248,740		111,876		42,984	3,583,505	286.08
Wibaux	358,484	695,629	525,450		46,068	1,634,165	20,672	1,654,837	445.03
Yellowstone	23,295,174	15,039,893	47,321,208	2,693,052	12,183,590	100,532,917	17,087,304	117,620,221	382.95

*Includes countywide retirement and transportation **Note: Previous Biennial reports included SIDs and Fees here

PROPERTY TAX LEVIED BY TAXING JURISDICTION

PROPERTY TAXES LEVIED FOR TAX YEAR 2000

County	Total of All State Taxes	County Government	Local Schools *	Misc. & Fire	Cities & Towns	Total of taxes based on Mill Levies	SIDs & Fees	Grand Total of All Taxes for All Purposes	Average Mill Levy
									
Beaverhead	\$ 1,620,364	\$ 1,565,336	\$ 3,223,641		\$ 354,993	\$ 6,887,757	\$ 802,321	\$ 7,690,078	\$ 401.06
Big Horn	2,004,529	979,678	2,846,112	87,720	296,113	6,214,151	737,993	6,952,144	293.77
Blaine	1,223,080		1,449,161	33,358	344,066	4,762,521	923,437	5,685,958	362.11
Broadwater	1,035,230		1,069,216	369,942	133,578	3,538,137	356,769	3,894,906	296.70
Carbon	2,395,456		3,938,479	227,140	609,352	9,125,986	162,314	9,288,300	349.51
Carter	687,528		764,275	4,468	45,445	2,289,561	92,583	2,382,143	329.01
Cascade	12,198,582		23,232,826	1,657,062	7,110,015	54,582,700	5,447,286 251.187	60,029,986	421.09 353.21
Chouteau Custer	2,253,847 1,452,696		3,377,831 3,267,180	560,925 48,133	218,744 957,597	8,656,437 7,626,617	1,180,239	8,907,624 8,806,856	460.53
Daniels	505,377		830,312	99,266	110,418	2,176,414	264,132	2,440,546	393.05
Dawson	1,530,475		4,174,544	104,234	802,751	8,723,933	1,137,699	9,861,632	517.80
Deer Lodge	974,864		2,018,625	432,747	116,775	5,178,868	983,408	6,162,276	522.36
Fallon	1,109,757	, ,	1,845,212	54,667	221,226	3,998,951	200,927	4,199,878	338.84
Fergus	2,157,359		4,127,589	171,546	801,445	9,127,179	483,567	9,610,746	381.91
Flathead	14,688,302		26,971,825	1,170,768	4,410,029	59,816,768	7,317,825	67,134,593	406.66
Gallatin	11,933,272	8,283,751	22,383,004	2,117,229	6,708,950	51,426,207	1,181,026	52,607,233	361.25
Garfield	507,531	821,063	625,722	0	19,555	1,973,871	85,622	2,059,493	388.91
Glacier	1,998,644	1,927,964	4,267,989	79,487	376,350	8,650,434	533,123	9,183,557	451.01
Golden Valley	574,217	331,950	832,339	13,595	18,393	1,770,493	13,790	1,784,283	305.79
Granite	864,720		1,162,609	63,199	119,294	3,312,561	388,019	3,700,580	365.66
Hill	2,908,845	2,847,835	5,598,103	233,695	1,204,557	12,793,034	1,186,190	13,979,224	395.02
Jefferson	2,081,402		3,150,473	194,532	181,226	7,241,174	696,712	7,937,886	333.26
Judith Basin	1,178,727		1,719,836	43,486	37,932	4,056,972	27,960	4,084,932	340.65
Lake	4,726,624		6,647,607	528,604	685,401	15,494,067	170,011	15,664,077	333.48
Lewis And Clark	9,215,214	, ,	21,099,072	812,397	4,456,151	45,113,187	6,303,250	51,416,437	482.47
Liberty	726,490		1,088,893	81,134	78,881	2,905,339	85,453	2,990,792	382.79
Lincoln	2,709,006		4,157,690	496,923	399,310	9,372,268	240,825	9,613,093	345.57
Madison	2,621,748		3,323,354	508,305	213,353	8,905,000	830,794	9,735,794	315.25
Mccone Meagher	625,192 817,375		968,142 970,505	8,600 52,023	107,800 94,484	2,620,410 2,775,754	17,617 78,044	2,638,027 2,853,797	404.52 324.89
Mineral	858,109		1,663,236	101,610	86,075	3,457,938	70,738	3,528,676	419.47
Missoula	16,106,481	16,757,041	33,624,647	4,157,892	12,466,898	83,112,959	3,808,324	86,921,283	460.40
Musselshell	694,000		1,109,032	77,641	156,466	2,933,591	239,837	3,173,428	393.23
Park	3,110,966	,	4,547,320	276,303	1,275,922	11,172,717	1,270,177	12,442,895	339.82
Petroleum	178,511	112,931	317,601	11,649	12,465	633,156	15,450	648,606	344.59
Phillips	1,432,275		2,648,894	75,643	290,674	5,451,846	1,122,018	6,573,864	358.70
Pondera	1,367,565	1,648,567	2,474,588	97,800	310,683	5,899,203	669,431	6,568,634	405.88
Powder River	446,004	885,218	717,461	11,442	41,713	2,101,838	125,606	2,227,445	463.94
Powell	1,290,117	854,885	2,330,825	46,526	194,340	4,716,693	352,456	5,069,148	381.63
Prairie	363,489	517,313	451,451	11,758	58,722	1,402,733	400,034	1,802,767	370.74
Ravalli	5,394,484	4,050,717	7,234,470	945,540	930,653	18,555,864	1,039,739	19,595,603	340.74
Richland	1,702,386		3,511,399	14,974	565,729	7,874,517	1,998,842	9,873,358	438.41
Roosevelt	2,339,495		3,688,945	153,134	335,202	8,592,013	248,139	8,840,152	350.32
Rosebud	10,185,217		5,477,456	1,164,676	1,493,794	20,103,475	701,066	20,804,541	173.34
Sanders	2,738,087		4,063,296	393,774	389,490	9,404,842	929,366	10,334,207	318.02
Sheridan	865,214		1,423,451	73,037	287,858	3,835,588	160,093	3,995,681	405.62
Silver Bow	6,450,500		13,929,335	1,334,573 200,830	18,054 496,269	29,774,033	5,658,219 499,349	35,432,252 10,708,043	491.53 319.89
Stillwater Sweet Grass	3,003,155 963,979		4,116,924 1,519,574	51,670	223,169	10,208,694 3,654,516	22,569	3,677,085	354.74
Teton	1,387,488	,	2,684,937	77,868	267,571	5,802,676	1,600,933	7,403,609	398.03
Toole	1,472,732		2,270,633	97,248	494,884	6,125,474	414,463	6,539,937	380.28
Treasure	434,474		616,068	10,615	33,802	1,462,837	183,958	1,646,795	329.73
Valley	2,478,372		4,393,488	76,523	617,780	9,281,318	1,610,292	10,891,611	349.94
Wheatland	1,056,515		1,134,073	9,620	102,900	3,221,642	41,776	3,263,418	297.22
Wibaux	305,577	,	389,632	8,723	45,756	1,369,051	16,800	1,385,851	434.50
Yellowstone	21,100,513		40,847,287	2,852,582	12,371,769	91,690,334	16,262,080	107,952,414	378.48
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*Includes countywide retirement and transportation **Note: Previous Biennial reports included SIDs and Fees here

Introduction To Tax Expenditures

This introductory section discusses the tax expenditure concept, the purpose of tax expenditure reporting, methods used in measuring tax expenditures, caveats in the use of tax expenditure estimates, and the history of tax expenditure reporting.

House Bill 387, passed by the Fiftieth Legislature (1987), amended MCA 15-1-205 by suggesting that the Department of Revenue supplement its Biennial Report with estimates of revenue losses attributed to certain deductions, exclusions, credits, and other preferential tax treatment of income or property.

THE TAX EXPENDITURE CONCEPT

Tax expenditures are defined as provisions of the tax code that provide for special exclusions, exemptions, deductions, credits, deferrals, or preferential tax rates that result in foregone revenue.

The purpose of tax expenditures is to provide financial assistance to certain groups of taxpayers, or to provide an economic incentive that encourages specific taxpayer behavior. One example of a tax expenditure designed to provide financial assistance is the additional personal exemption allowed the blind and/or elderly. On the other hand, the deduction allowed homeowners for mortgage interest may be viewed as an inducement to encourage home ownership. In both cases, the same objectives could be met through direct government spending programs that subsidize certain individuals on the basis of specific characteristics or behavior.

Generally, state tax expenditure reports do not include provisions of tax law that lie beyond the state's legal jurisdiction. For example, federal statutes and court rulings prohibit states from taxing certain railroad retirement benefits, and income earned by Indians on reservations. Tax law provisions of this nature are not reported here.

At the state level, tax expenditures may be "passive" or "non-passive" in nature. Passive tax expenditures occur when a state ties its tax code to the federal tax code in a manner that allows for the automatic incorporation of federal changes into state law.

For example, for state income tax purposes the starting point for determining Montana taxable income is federal adjusted gross income (FAGI). By starting with FAGI, Montana automatically incorporates the exclusions (e.g., employee fringe benefits) and deductions (e.g., IRAs) used in arriving at FAGI. These exclusions and deductions constitute passive tax expenditures at the state level. The federal Tax Reform Act of 1986 eliminated or curtailed several tax expenditure items at both the federal level and for Montana. Nevertheless, many of the tax expenditures reported remain passive in nature. For informational purposes, Appendix B provides an estimate of the state tax expenditure for these items.

Tax expenditures arise as a consequence of deviations from the "normal" tax structure. There is no general consensus regarding what constitutes a normal income tax structure. However, there are a few tax provisions that are generally agreed upon to be components of the normal tax structure, and consequently are not considered tax expenditures here as well. These items include:

- 1) the standard deduction,
- 2) the personal exemption allowed each taxpayer and each dependent,
- 3) the progressive rate structure based on ability to pay, and
- 4) the deduction for costs incurred in producing income.

TAX EXPENDITURE REPORTING (continued)

Other provisions which remain the subjects of vigorous debate, but which nevertheless are considered by most to be components of the normal tax structure, include:

- 1) unrealized appreciation in asset values,
- 2) imputed income from homes and other assets, and
- 3) indexing the tax structure for inflation.

In Montana, two-earner married households are still allowed the option of filing separate returns without having to use a separate tax table for this form of filing. Given the relatively few states (10) that still allow this option, this is now considered to be a tax expenditure item for Montana.

In addition to the rate table advantage, married couples who file separately may allocate certain items of income in a manner advantageous to reducing their tax liability.

The following schedule shows the estimated revenue loss attributable to this expenditure item for tax years 1996 through 1999, and the projected tax expenditure for fiscal years 2002 and 2003:

<u>Year</u>	Tax Expenditure
Tax Year 1996 Actual	\$ 42,000,000
Tax Year 1997 Actual	\$ 43,089,000
Tax Year 1998 Actual	\$ 47,451,000
Tax Year 1999 Actual	\$ 51,830,000
Fiscal Year 2002 Projected	\$ 59,340,000
Fiscal Year 2003 Projected	\$ 63,494,000

THE PURPOSE OF TAX EXPENDITURE REPORTING

The objective of tax expenditure reporting is to provide information useful to the Governor and the Legislature for developing tax policy. Clear information on the costs of tax deductions and exemptions is as important as accurate data on costs of government services. Every effort was made to produce as comprehensive, detailed, and accurate a report as possible. The report encompasses changes in tax law through the Fifty-Sixth Montana Legislature (including special sessions).

Once every two years the Montana Legislature convenes in regular session to fulfill its responsibilities in the functioning of state government. Basic responsibilities include the review of past budgets associated with alternative government spending programs, a determination of the appropriateness of continuing these programs, the budgeting of program expenditure levels for coming years, and the appropriation of funds needed to finance continued and additional programs.

In this review process, most state legislatures (Montana's included) often overlook a major component of government finance. This component consists of the reductions in state revenue attributable to deductions, exclusions, credits, and other preferential treatment in the tax code. In effect, the specific deductions, exclusions, credits, and other preferential items currently in tax codes represent indirect government spending programs, in the sense that these same preferences result in foregone revenue that otherwise would have been available for direct expenditure programs. Hence, these items are commonly referred to as "tax expenditures".

MEASURING TAX EXPENDITURES

Two methods were used to estimate the value of tax expenditures in this report. The first method, used to estimate passive (federal) provisions of the individual income and corporation license tax, allocates a portion of national estimates to Montana. Every year the federal Joint Committee on Taxation publishes its estimates of federal individual and corporate income tax expenditures for selected fiscal years. These estimates can then be allocated to states on the basis of relative total tax and tax rates at the national and state level.

Although this method is used by most states for deriving at least some of their tax expenditure estimates, it is also recognized as being a relatively crude estimating technique. For the individual income tax, it assumes that Montana's demographic characteristics (e.g., age and income distributions) and mix of industries are the same as those of the nation, and that Montana's' consumption and expenditure patterns parallel those nationally. Obviously, this is an oversimplification.

This simple approach results in an understatement of tax expenditures for industries like agriculture and mining, which are more important to Montana's economy than to the U.S. economy. Because of this, allocations based on sector specific earnings data were used to estimate tax expenditures specifically related to these two industries. To an extent the problem is lessened for the corporation license tax because taxable incomes and tax rates are available by major industrial sectors at both the federal and state levels. Nevertheless, estimates derived using this method still should be regarded as imprecise, and perhaps used only to gauge the relative magnitudes of different expenditure items.

The second method uses actual data available at the state level together with computer simulation modeling to produce much more reliable estimates of the impacts of certain tax expenditure items. This method was used to derive the estimates for Montana-specific reductions to income, itemized deductions, and credits for the individual income tax; credits for the corporation license tax; and all expenditure items reported for natural resources and property tax.

USING TAX EXPENDITURES - SOME CAVEATS

In most cases tax expenditure estimates should be viewed as a measure of the amount of relief, assistance, or subsidy currently being provided through tax codes, and not necessarily as the amount of revenue that would be gained by repealing expenditure provisions of tax law. There are several reasons for this.

First, estimates of tax expenditures are made in the absence of any assumptions regarding policy responses. For example, employer contributions for medical insurance premiums and medical care are currently excluded from the employee's reported income. Some may view the tax expenditure associated with this item as a measure of the revenue that would be gained by requiring employees to include this contribution in their incomes. However, in keeping with current policy, employees who itemize deductions might be allowed to include all or part of this contribution in their personal deduction for medical expense if this exclusion were repealed. A policy response of this nature would reduce the tax expenditure associated with this item considerably.

Second, tax expenditures are not additive. In other words, the revenue effect of rescinding all tax expenditure items cannot be estimated simply by adding the tax expenditures associated with each individual tax expenditure item. This is because many of the tax expenditure items are interrelated, and a simple sum of tax expenditures estimated in isolation does not take into account these interaction effects.

Furthermore, because each tax expenditure is measured in isolation, a simple summing of tax expenditures will bias the total effect downwards in the presence of a progressive tax rate schedule, such as the one used in Montana. If all tax expenditures were eliminated simultaneously, taxable incomes would rise much higher than if a single expenditure provision were eliminated, subjecting taxable incomes to higher marginal tax rates.

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TAX EXPENDITURE REPORTING (continued)

Third, tax expenditure estimates do not take into consideration taxpayer behavioral responses. For example, it is quite conceivable that eliminating the deduction for charitable contributions would substantially reduce the number and size of these contributions. Taxpayers may funnel these funds into other tax saving devices, thereby reducing the revenue gain estimated in the absence of any behavioral response.

Given these considerations, users should view tax expenditure estimates more as a measure of the amount of relief currently being provided, rather than as a measure of the revenue that could be generated from repealing the associated tax provision.

TAX EXPENDITURE REPORTING

Tax expenditure reporting and tax expenditure budgets are a relatively recent phenomenon. The earliest record of reporting government subsidies administered through the tax code is in the Federal Republic of Germany, in 1959.

In the U.S., the pioneering work of Stanley Surrey lead to the first federal tax expenditure budget, prepared by the Department of Treasury, in 1967. In 1971, California became the first state to adopt legislation requiring tax expenditure reports. California was followed by Wisconsin in 1973, and by Maryland and North Carolina in 1975. Today, at least half the states regularly publish comprehensive or partial tax expenditure reports.

In almost all cases, tax expenditure reports and budgets are prepared in response to a statutory requirement. Usually, the statutes spell out the type of information the report is to contain, and the time period to be covered.

HB387, passed during the 1987 regular session, provides that the Department of Revenue's Biennial Report *may* include specified information relating to tax expenditures. The bill did not contemplate a specific time period for these expenditures. However, the bill did specify that the report may include tax expenditures attributable to:

- 1. personal income and corporation license tax exemptions,
- 2. property tax exemptions for which application to the Department or its agent is necessary,
- 3. deferrals of income,
- 4. credits allowed against Montana personal income tax or Montana corporation license tax,
- 5. deductions of income, and
- 6. any other identifiable preferential treatment of income or property.

In addition, the Department was directed to provide:

- 1. distributions of tax expenditures across age and income brackets, whenever available,
- 2. any known purpose for the preferential treatment, and an outline of available data necessary to determine the effectiveness of the preference, and
- 3. similar information from other states, if available.

CONCLUDING REMARKS

Although a relatively recent phenomenon, tax expenditure reporting and tax expenditure budgets are becoming more and more prevalent at the state level. As states adopt tax expenditure reporting, legislators and administrators would be well advised to keep the limitations of tax expenditure reports in perspective. Tax expenditure estimates are not estimates of the amount of revenue that would be generated by repealing the associated tax provision, but rather estimates of the amount of relief currently being provided through the tax code. These estimates are subject to several methodological ambiguities, and in some cases severe data limitations.

Tax expenditure reports and budgets are primarily designed to be informational tools. Nothing in these reports is intended to convey a judgment regarding the propriety of various tax provisions. Tax expenditure reporting may encounter widespread resistance if opponents view the process as a means of selecting provisions for repeal in order to enhance revenues. Nevertheless, when used appropriately, the tax expenditure report or budget can be a valuable tool in providing lawmakers with added insight into the extent and distribution of governmental assistance.

INDIVIDUAL INCOME TAX EXPENDITURES

The starting point for calculating Montana individual income tax is federal adjusted gross income (FAGI). Montana-specific additions and reductions to income determine the taxpayer's Montana adjusted gross income (MAGI). Either itemized or standard deductions and allowable taxpayer exemptions are subtracted from MAGI to arrive at the tax base, Montana taxable income (MTI).

A single tax table used by all filers, is applied to taxable income to arrive at tax before credits. In applicable years this amount is adjusted for any surtax in effect and any tax on lump sum distributions that the taxpayer may have. This amount is then reduced by any income tax credits the taxpayer may have, to arrive at tax after credits. The income tax base, and net tax liability may be summarized as follows:

	SUMMARY OF INDIVIDUAL INCOME TAX CALCULATION
<u>Start</u>	Income from all sources
Less: Equals:	Federal exclusions, and federal deductions Federal Adjusted Gross Income (FAGI)
Plus: Less: Equals:	Montana additions Montana reductions Montana Adjusted Gross Income (MAGI)
Less: Equals:	Deductions (itemized or standard), and exemptions Montana Taxable Income (MTI)
Times: Plus: Equals:	Tax table Surtax (in applicable years), and tax on lump sum distributions Tax Before Credits
Less: Equals:	Credits Tax After Credits

When computing tax liability, all filers use the same tax table. Montana is one of 10 states where married couples may choose to file separate returns if both have income in the same year. The 2000 tax table is shown below:

If Taxable Income is:						
Over	But not over	_	Then tax liabil	ity is		
\$ 0	\$ 2,100	2%	of taxable income	less	\$ 0	
\$ 2,000	\$ 4,200	3%	of taxable income	less	\$ 21	
\$ 4,200	\$ 8,300	4%	of taxable income	less	\$ 63	
\$ 8,300	\$ 12,500	5%	of taxable income	less	\$ 146	
\$ 12,500	\$ 16,700	6%	of taxable income	less	\$ 271	
\$ 16,700	\$ 20,800	7%	of taxable income	less	\$ 438	
\$ 20,800	\$ 29,200	8%	of taxable income	less	\$ 646	
\$ 29,200	\$ 41,700	9%	of taxable income	less	\$ 938	
\$ 41,700	\$ 73,000	10%	of taxable income	less	\$1,355	
\$ 73,000		11%	of taxable income	less	\$2,085	

INDEXING

Montana has provided for full indexation of its income tax since 1981. The effect of indexing has been to reduce both tax liability and tax expenditure amounts. Indexing is considered to be an integral part of the normal tax structure, and hence, is not considered to be a tax expenditure.

Sources of Tax Expenditures

There are four sources of tax expenditures in Montana's individual income tax.

First, because Montana ties to the definition of federal adjusted gross income, all of the federal exclusions and deductions included in FAGI are also included in Montana adjusted gross income.

Second, Montana statutes provide for specific exclusions of certain types of income not provided for at the federal level.

The **third** source of tax expenditures includes the deductions for those taxpayers who file itemized returns. Most of these deductions are also tied directly to federal statutes. However, Montana also allows a deduction for federal income taxes paid during the tax year, a deduction for child care expenses incurred by certain families, a deduction for long-term care insurance premiums, and a deduction for medical insurance premiums.

The **fourth** source of tax expenditures includes Montana-specific tax credits.

The tax expenditure data published in this report is divided into two major groups: Montana-specific tax expenditures, and federal (passive) tax expenditures. Montana-specific tax expenditures are discussed in the following sections, while the federal (passive) tax expenditures are listed in Appendix B.

INDIVIDUAL INCOME TAX EXEMPTIONS/EXCLUSIONS

MONTANA EXCLUSIONS/EXEMPTIONS

The following exclusions and exemptions are above and beyond federal exclusions/exemptions. They are specific to Montana and were enacted by various state legislatures.

Additional Exemptions for the 65+ Age Group (and for certain physically challenged persons)

MCA 15-30-112 and 15-30-114

Taxpayers and their spouses are both allowed additional exemptions if 65 years of age and over. Certain visually impaired taxpayers and their spouses are also granted additional exemptions. In addition, certain disabled dependent children are eligible for an extra exemption. This provides financial assistance to the age 65 and over and physically challenged groups.

Exempt Retirement Income MCA 15-30-111 (2)

Taxpayers are allowed to exclude up to \$3,600 in pension and annuity income. For filers with federal adjusted gross income greater than \$30,000, the \$3,600 exclusion is reduced by \$2 for every \$1 of federal adjusted gross income in excess of \$30,000. The exclusion is zero for taxpayers with federal adjusted gross income over \$31,800. This provides economic relief to retirees.

Exempt Unemployment Compensation MCA 15-30-101 (7)

Unemployment compensation is excluded from gross income. The purpose of this exclusion is to provide additional economic assistance to unemployed persons.

Elderly Interest Exclusion for 65+ Age Group MCA 15-30-111 (2)

Taxpayers age 65 or older are allowed an exclusion of interest income up to \$800 if filing a single, married-separate, or head-of-household return; and up to \$1,600 if filing a joint return. This tax provision provides economic relief to taxpayers age 65 and over.

Medical Savings Account MCA 15-61-202

This account can be administered by an Account Administrator that is registered with the Department of Revenue or self administered by the taxpayer. The maximum deduction allowed per taxpayer from Montana adjusted gross income is \$3,000 plus interest the account accumulates. Eligible medical expenses cannot be deducted elsewhere on the tax form.

Family Education Savings Account MCA 15-62-204

Taxpayers may contribute up to \$3,000 per year into an individual trust or savings account to pay qualified higher education expenses for a designated beneficiary. Participants must make contributions in cash and complete an application prescribed by the Montana Board of Regents. Qualified withdrawals may be made only by check payable jointly to the designated beneficiary and a higher education institution. A penalty of 10% is imposed on any non-qualified withdrawal.

Capital Gains Exclusion MCA 15-30-110

The Tax Reform Act of 1986 eliminated the 60 percent exclusion for long-term capital gains, and required 100 percent of capital gains to be reported as ordinary income. Taxpayers are allowed to exclude from adjusted gross income 40 percent of the gain from the sale or exchange of capital assets, stemming from agreements entered into before January 1, 1987. The 40 percent Montana exclusion provides an inflationary hedge for Montana investors who entered into installment sales agreements prior to January 1, 1987. Over time this tax expenditure will erode to zero.

First-Time Homebuyers Savings Accounts MCA 15-63-202

Qualifying individuals may exclude from income up to \$3,000 (\$6,000 if filing jointly) contributed to a first-time homebuyers savings account. The account must have been opened for the first time during the tax year for which the deduction was claimed. Interest earned on the account is also excludable from income.

Other Montana Exclusions MCA 15-30-111 and 80-12-211

Because these items are all reported on a single line on the tax form, it is not possible to accurately disaggregate the individual impact of each one. Therefore, the total expenditure of all of the below items taken together is reported. Montana and federal statutes provide for the following exclusions from income:

Health Insurance Paid by an S-Corporation

Shareholders may deduct health insurance premiums paid on their behalf by the S corporation, to the extent the cost is included in the shareholder's federal adjusted gross income.

Child's Income Exclusion

Taxpayers may exclude income reported on federal Form 8814 (Parents' Election to Report Child's Interest and Dividends). Children must file a Montana return if they otherwise meet the income filing requirements.

Excluded Tip Income

Income from tips received for services provided in licensed food, beverage, or lodging businesses are excludable. This exclusion gives financial relief to food, beverage, and lodging service workers, as well as provides ease of tax administration.

State Income Tax Refunds

State individual income tax refunds reported as income for federal purposes may be excluded from income for state tax purposes.

Disability Income Exclusion

Disability payments of up to \$5,200 per year are excludable. This provides financial assistance to persons receiving disability income.

Deduction for Recyclable Materials

Taxpayers may take an additional deduction equal to 10% of the business expense related to the purchase of recycled products used in Montana, if the recycled products contain at least 90% reclaimed material.

Wages Covered by Federal Targeted Jobs Credit

For federal tax purposes, the business deduction for wages and salaries paid to employees must be reduced by any federal targeted jobs credit claimed in relation to those wages. Taxpayers may exclude the amount claimed as a credit for federal purposes to ensure full deduction of these expenses.

Land Sales to Beginning Farmers

Up to \$50,000 in income or capital gains from the sale of land consisting of more than 80 acres to a beginning farmer at 9% or less interest on a long-term contract is excludable. This provides financial assistance to farmers/ranchers, and is an incentive for land to remain in an agricultural use.

Passive Loss Carryovers

Under certain circumstances, taxpayers are allowed to deduct prior year disallowed passive activity loss-es

Indian Reservation Income

Income earned by an enrolled member of an American Indian tribe while living and working on a reservation is excludable. This gives financial relief to tribal members, living and working on a reservation.

Other Montana Exclusions continued

Exempt Military Pay

Active duty pay for a member of the regular armed forces is exempt. This exemption grants financial relief to members of the armed forces on active duty.

Social Security Payments

Certain taxpayers may be allowed a deduction for social security income, if the portion of social security taxable to Montana is less than the federal taxable amount.

Allocation of Income to Proprietor's Spouse

Income may be allocated to a spouse who regularly performs substantial personal services in the operation of a business for which he/she is not paid a salary or wage. The allocation must be reported as income on the spouse's return.

Montana Net Operating Losses

Taxpayers whose net operation loss differs for federal and state tax purposes may exclude Montana net operating losses, if the federal net operating loss is first added to Montana income.

IMPACT OF INDIVIDUAL INCOME TAX EXPENDITURES - MONTANA EXCLUSIONS					
Exclusions	FY2002	FY2003	Biennium		
Additional Exemptions for age 65+					
and Certain Physically Challenged Persons	\$ 5,820,000	\$ 6,060,000	\$ 11,880,000		
Exempt Retirement Income	5,280,000	5,330,000	10,610,000		
Exempt Unemployment Compensation Benefits	2,760,000	2,740,000	5,500,000		
Interest Exclusion for Age 65+	2,060,000	2,070,000	4,130,000		
Medical Savings Account	540,000	560,000	1,100,000		
Family Education Savings Account	220,000	230,000	450,000		
Capital Gains Exclusion	180,000	140,000	320,000		
First-time Home Buyers	70,000	80,000	150,000		
Other Montana Exclusions	22,260,000	22,570,000	44,830,000		
Total	<u>\$ 39,190,000</u>	<u>\$ 39,780,000</u>	\$ <u>78,970,000</u>		

INDIVIDUAL INCOME TAX - MONTANA ITEMIZED DEDUCTIONS continued

INDIVIDUAL INCOME TAX - MONTANA ITEMIZED DEDUCTIONS

Montana's itemized deductions are primarily passive in nature in that most are tied to allowable federal itemized deductions. However, itemized deductions for federal income taxes paid during the tax year, child and dependent care expenses, long-term care insurance premiums, and medical insurance premiums are Montana-specific deductions.

Federal Income Tax Paid MCA 15-30-121 (2)

A deduction is allowed for the amount of federal income tax actually paid during the tax year. Taxpayers may claim this deduction even when filing short-form 2S. The form provides financial assistance to those taxpayers using this deduction.

Home Mortgage Interest MCA 15-30-121 (1)

Qualified residence interest is deductible to the extent that it represents interest on "acquisition indebtedness" not in excess of \$1,000,000; or "equity indebtedness" not in excess of \$100,000. "Acquisition indebtedness" is debt incurred in acquiring, constructing, or improving the residence; "equity indebtedness" is any indebtedness, other than acquisition indebtedness, to the extent that total indebtedness does not exceed the fair market value of the residence. Qualified residence is the taxpayer's principle residence and/or a second residence selected by the taxpayer, for the tax year. Points paid on a home mortgage loan for the purchase or improvement of a principal residence also are deductible. The deduction for home mortgage provides an incentive for residential development and economic growth.

Contributions *MCA* 15-30-121 (1)

Contributions to organizations that are religious, charitable, educational, scientific, or literary in purpose are deductible. Generally, the deduction for contributions is limited to 50% of an individual's adjusted gross income. This deduction acts to reduce the cost of making charitable contributions, thereby increasing the amount of these types of contributions.

Real and Personal Property Taxes MCA 15-30-121 (1)

A deduction is allowed for any taxes paid on real and personal property not associated with the taxpayer's business. Allowing a deduction for property taxes enhances the ability of local governments to raise revenues needed to fund local activities.

Medical Insurance Premium Expense *MCA 15-30-121 (1)*

Montana allows taxpayers to deduct allowable medical insurance premiums. The premiums must be paid by the taxpayer with after-tax dollars. The amounts deducted cannot include amounts deducted for self-employed health insurance premiums deducted in arriving at federal adjusted gross income, or long-term care insurance premiums deducted elsewhere. This deduction encourages insurance coverage and offers financial support to those taxpayers paying out-of-pocket insurance premiums.

Miscellaneous Deductions MCA 15-30-121 (1)

The Tax Reform Act of 1986 provided for two types of miscellaneous deductions. The first type, which includes non-reimbursed job related expenses and expenses associated with producing other income, is subject to a 2% of adjusted gross income floor. Other miscellaneous expenses, such as gambling losses, are not subject to the floor. This deduction is allowed on the general understanding that costs associated with the production of income are appropriately deductible.

Medical and Dental Expense MCA 15-30-121 (1)

Expenditures for specified medical expenses are deductible to the extent that they exceed 7.5% of the taxpayer's adjusted gross income. The deduction for medical expenses is provided on the grounds that these types of expenditure are largely involuntary, and may be burdensome and substantially reduce tax capacity. The deduction also provides financial relief to those individuals having no health insurance coverage.

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INDIVIDUAL INCOME TAX EXEMPTIONS/EXCLUSIONS (continued)

INDIVIDUAL INCOME TAX - MONTANA ITEMIZED DEDUCTIONS continued

Deductible Investment Interest MCA 15-30-121 (1)

The deduction for investment interest was limited by the Tax Reform Act of 1986. Investment interest is deductible only to the extent of "net investment income"; however, interest that is disallowed due to this limitation may be carried over to subsequent years. Technically, the deduction for interest on investments represents an allowance for costs associated with acquiring specific assets. Failing to allow the deduction would result in an overstatement of net income. Practically speaking, the deduction provides an incentive for savings and investment.

Other Deductible Taxes MCA 15-30-121 (1)

A deduction is allowed for motor vehicle fees and taxes, and any other deductible taxes paid during the tax year. Allowing a deduction for motor vehicles is consistent with allowing a deduction for other forms of personal property.

Long-Term Care Insurance Premiums MCA 15-30-121 (7)

Insurance premiums paid for long-term care insurance are deductible in full. In order to qualify for the deduction, the benefits provided by the insurance policy must meet or exceed the minimum standards established by the Montana State Auditor's Office, Insurance Commission Division. This deduction provides an incentive for taxpayers to purchase an alternative means of providing long-term care (e.g., nursing home care). Provision of long-term care through private insurance reduces the reliance on public (Medicaid) payments for these types of services, thereby reducing state obligations and expenditures.

Casualty and Theft Losses MCA 15-30-121 (1)

A taxpayer may deduct casualty and theft losses on personal property only to the extent that 1) the loss exceeds \$100, and 2) all of the casualty or theft losses for the year exceed 10% of adjusted gross income for the year. With regard to theft losses, the loss amount is equal to the lesser of the property's fair market value or adjusted basis, reduced by any insurance or other compensation received or recoverable. Casualty and theft losses are viewed as "negative" income in the year of loss, and are hence, allowed as a deduction. The validity of this deduction is sometimes called into question on the grounds that almost all such losses are covered by insurance.

Child/Dependent Care Expense MCA 15-30-121 (3)

This deduction is not provided at the federal level, but is provided specifically through state statutes. Subject to specific rules and limitations, taxpayers are allowed a deduction for employment-related expenses associated with child and/or dependent care. This deduction is intended to provide economic relief to households where the expense of caring for dependents, necessary to allow gainful employment, is detrimentally burdensome.

IMPACT OF INDIVIDUAL INCOME TAX EXPENDITURES - MONTANA DEDUCTIONS						
<u>Deductions</u>	FY2002	FY2003	Biennium			
Federal Income Tax Paid`	\$169,950,000	\$172,280,000	\$ 342,230,000			
Home Mortgage Interest	51,950,000	53,030,000	104,980,000			
Contributions	26,610,000	27,970,000	54,580,000			
Real and Personal Property Taxes	19,160,000	19,840,000	39,000,000			
Medical Insurance Premiums	10,500,000	10,610,000	21,110,000			
Miscellaneous Deductions	10,250,000	10,760,000	21,010,000			
Medical and Dental Expense	7,300,000	7,700,000	15,000,000			
Deductible Investment Interest	3,030,000	2,960,000	5,990,000			
Other Deductible Taxes	2,570,000	2,540,000	5,110,000			
Long-term Care Insurance	760,000	800,000	1,560,000			
Casualty and Theft Loss	170,000	170,000	340,000			
Child and Dependent Care	40,000	30,000	70,000			
Total	\$ <u>302,290,000</u>	<u>\$308,690,000</u>	\$ <u>610,980,000</u>			

INDIVIDUAL INCOME TAX - MONTANA CREDITS

The following state tax credits are all tax expenditure items at the state level.

Other State / Foreign Tax Credit MCA 15-30-124

Residents whose Montana adjusted gross income includes income from a state or country which does not allow a credit for Montana income tax are allowed a credit for income tax paid the other state or country. This prevents the double taxation of income.

Elderly Homeowner/Renter Credit MCA 15-30-171 through 15-30-179

Residents age 62 or older who have lived in Montana for at least 9 months during the claim period, are eligible for a refundable property tax credit not to exceed \$1,000. This credit is claimed on the individual income tax form. This provides financial assistance to homeowners/renters, age 62 and over, on fixed incomes.

Charitable Endowment (Planned Gift) Credit MCA 15-30-165 through 167

A taxpayer is allowed a nonrefundable tax credit equal to 50% of the present value of a "planned gift" made to any qualifying endowment. The maximum credit that can be claimed for contributions from all sources in a year is \$10,000. The credit may not be carried forward or backwards. The credit cannot be claimed if the taxpayer has included the full amount of the planned gift as a deduction elsewhere on the return. This credit, which provides an incentive to make charitable contributions, is scheduled to terminate December 31, 2001.

Contractor's Gross Receipts Tax Credit MCA 15-50-207

Contractors are required to pay a license fee equal to 1% of the gross receipts from government contracts during the income year for which the license is issued. This additional fee is allowed as a credit against the contractor's individual income tax liability. This provision of tax law facilitates the taxation of prime and sub-contractors, while protecting the primary contractor from being taxed twice on the same earnings.

INDIVIDUAL INCOME TAX EXEMPTIONS/EXCLUSIONS (continued)

INDIVIDUAL INCOME TAX - MONTANA CREDITS continued

Rural Physician Tax Credit MCA 15-30-188 through 15-30-191

Physicians who commence practice in a rural area (a place without a hospital of at least 60 beds within a radius of 30 miles) are granted a nonrefundable credit of \$5,000, which may be claimed in four successive years. To qualify for the credit, the physician must maintain a practice for at least 9 months of the taxable year in which the credit is claimed. The purpose of this credit is to encourage the location and relocation of physicians in medically-under-served rural areas.

College Contribution Credit MCA 15-30-163

Taxpayers may claim as a credit against their income tax 10 percent of the amount of their contributions to the general endowment funds of the Montana University System foundations, or to the general endowment fund of a Montana private college or its foundation. The maximum credit that can be claimed is \$500. This credit encourages contributions to Montana colleges and universities.

Montana Capital Company Credit MCA 90-8-202

Taxpayers are allowed an income tax credit for investing in certified Montana capital companies. The credit is limited to 50% of the investment up to \$150,000 per taxpayer for regular capital companies, and up to an additional \$250,000 for investments in a qualified Montana small business investment capital company. This provides an incentive to encourage the formation of venture and equity capital in Montana.

Investment in Energy Conservation Installations MCA 15-32-109

A resident taxpayer who makes a capital investment in a building for an energy conservation purpose, is allowed a nonrefundable credit equal to 5% of the expenditure up to \$150 for a residential building, and 5% of the expenditure up to \$300 for a building not used as a residence. This provides an economic incentive for energy conservation expenditures, and promotes conservation of fossil fuels.

Recycling Credit MCA 15-32-601 through 15-32-611

Qualifying taxpayers may claim a credit for a portion of the cost of qualifying property used to collect or process "reclaimable material", or to manufacture a product from reclaimed material, in the year in which the property is purchased. The credit is equal to 25% of the cost on the first \$250,000 invested; 15% of the cost on the next \$250,000; and 5% on the next \$500,000 invested. The recycling credit is scheduled to terminate December 31, 2001. The purpose of this credit is to provide an incentive to accumulate and process reclaimable materials, reduce the burden on local landfills, and to enhance the quality of the environment.

Employer Disability Insurance Credit MCA 15-30-129 and 15-31-132

Employers with 20 or fewer employees may claim a nonrefundable credit of up to \$3,000 for expenditures on employee health insurance premiums. The credit may not exceed 50 percent of the premium cost for each employee, and may not be claimed for a period of more than 3 years. The purpose of this credit is to encourage health insurance coverage for uninsured employees.

Other Montana Individual Income Credits

Montana statutes provide for the following additional credits:

Elderly Care Credit MCA 15-30-128

This credit is available to individuals for a portion of qualifying health expenses incurred in taking care of a family member 65 years of age and over, determined disabled by the Social Security Administration, and with gross income of not more than \$15,000 (unmarried members), \$30,000 (married members). The credit, which is limited to \$5,000 per qualifying family member up to a maximum of two members, is equal to 30% of qualifying expenses for taxpayers with up to \$25,000 of income, phased down to 20% or qualifying expenses for taxpayers with incomes over \$45,000. This credit provides financial assistance to those individuals incurring a financial burden due to caring for a disabled family member aged 65 and over, and reduces general fund Medicaid expenditures for nursing home care.

Installation of Geothermal Non-Fossil Energy Systems MCA 15-32-115 and 15-32-201

Resident taxpayers who install an energy system using a non-fossil form of energy generation (including geothermal systems and wood stoves) in their principal dwelling, are entitled to a credit of up to \$250 (\$500 for pellet stoves). With the exception of geothermal installations, any excess tax credit may be carried forward for four years. This credit provides an economic incentive for the installation of non-fossil energy systems, and promotes conservation of fossil fuels.

Investment Tax Credit MCA 15-30-162

Montana allows an investment credit equal to 5% of the federal investment credit up to a maximum of \$500 in any given taxable year. The federal Tax Reform Act of 1986 repealed the federal investment credit. Consequently, the tax expenditures associated with this credit in future years will reflect only the carry forward amounts allowed under current law. Investment credit provisions are designed to stimulate investment and economic growth.

Infrastructure User Fee Credit MCA 17-6-316

The Board of Investments may make loans to local governments for the purpose of building infrastructure to enhance economic development and create jobs if the loan results in creation or expansion of 50 full time jobs. The local government may than charge the new business a user fee for use of the infrastructure. Businesses are allowed to take a tax credit equal to the user fee charged. This credit provides an incentive for local economic development.

Historic Building Preservation Credit MCA 15-30-180

Taxpayers are allowed a credit equal to 25% of the federal credit provided for qualifying rehabilitation expenditures with respect to certified historic buildings. The credit may be carried forward for a period of 7 years. This credit provides an incentive to preserve Montana's heritage and historic culture.

Dependent Care Assistance Credit MCA 15-30-186

Employers are granted a credit for dependent care assistance provided to employees, if the assistance is furnished by a registered or licensed day-care provider. The amount of the credit is 20 percent of expenditures up to a maximum credit of \$1,250. This provides an incentive for employers to fund dependent care assistance programs, thereby granting financial relief to working parents.

Qualified Research Tax Credit MCA 15-30-168

Taxpayers may receive a credit for increases in qualified research expenses determined in accordance with Section 41 of the IRC, 26, U.S.C. 41. The applicable rate for Montana purposes is 5%. Unused credit may be carried back 2 years and forward 15 years. This credit provides an incentive to produce new research.

Other Montana Individual Income Credits continued

Mineral Exploration Incentive Credit MCA 15-32-501, et. seq.

Taxpayers are allowed a credit not to exceed 50% of the taxpayer's liability for certified mineral exploration expenditures done to determine the existence, location, extent, or quality of a mineral or coal deposit. This credit provides an incentive to conduct mineral exploration activities in Montana.

Wind-Powered Generation Equipment Credit MCA 15-32-401 through 407

Taxpayers are allowed a credit of 35% of the eligible costs for investments of \$5,000 or more in commercial wind-generation systems. Eligible costs include certain expenditures for generating equipment, safety devices, or transmission lines. If the investment receives federal wind-generation credits, the state credit must be reduced by the amount of federal credit such that the effective credit does not exceed 60% of the eligible costs. The credit may be carried forward for a period of seven years. This credit encourages the development of a wind energy industry in Montana.

Alternative Fuels Tax Credit MCA 15-30-164

Qualifying taxpayers may receive a nonrefundable tax credit of up to 50% of the equipment and labor costs incurred to convert a motor vehicle to operate on alternative fuel (natural gas, liquefied natural gas, electricity, etc.). The credit may not exceed \$500 for converting vehicles with gross vehicle weight of 10,000 pounds or less; \$1,000 for vehicles weighing over 10,000 pounds. The credit is allowed only in the year of conversion. The purpose of this credit is to stimulate the use of alternative fuels, thereby providing an incentive for the conservation of petroleum.

PERSONAL INCOME TAX CREDITS						
Credits		FY2002		FY2003	<u>_</u>	<u>Biennium</u>
Other state/foreign tax credit	\$	12,744,000	\$	14,273,000	\$	27,017,000
Elderly homeowner/renter credit	\$	9,054,000	\$	9,145,000	\$	18,199,000
Charitable endowment credit	\$	8,762,000	\$	0	\$	8,762,000
Contractor's gross receipts credit	\$	496,000	\$	496,000	\$	992,000
Physician credit for rural practice	\$	279,000	\$	290,000	\$	569,000
College contribution credit	\$	182,000	\$	198,000	\$	380,000
Montana capital company credit	\$	183,000	\$	183,000	\$	366,000
Energy conservation credit	\$	128,000	\$	128,000	\$	256,000
Recycling credit	\$	124,000	\$	124,000	\$	248,000
Employee health insurance credit	\$	108,000	\$	124,000	\$	232,000
All other credits	\$	91,000	\$_	87,000	\$	178,000
Total Credits	\$ __	32,151,000	\$_	25,048,000	\$ __	57,199,000

CORPORATION LICENSE TAX EXPENDITURES - MONTANA CREDITS

The following corporate tax expenditures are state-specific credits designed to encourage specific taxpayer behavior and provide financial relief to certain taxpayers.

Contractors' Gross Receipts Tax Credit MCA 15-50-207

Contractors are required to pay an additional license fee equal to 1% of the gross receipts from government contracts during the income year for which the license is issued. This additional fee is allowed as a credit against the contractor's corporation license tax liability. This provision of tax law facilitates the taxation of prime and sub-contractors, while protecting the primary contractor from being taxed twice on the same earnings.

Charitable Endowment Credit MCA 15-31-161 and 15-31-162

A corporate license tax credit is allowed for 50% of charitable contributions made to qualified endowments. The maximum credit that may be claimed each year is \$10,000. The credit may not be carried back or forward and is nonrefundable. This credit was enacted by the 1997 Legislature and was effective with tax year 1997.

Qualified Research Tax Credit MCA 15-31-150

Taxpayers may receive a credit for increases in qualified research expenses determined in accordance with Section 41 of the IRC, 26, U.S.C. 41. The applicable rate for Montana purposes is 5%. Unused credit may be carried back 2 years and forward 15 years. This credit provides an incentive to produce new research.

Recycling Credit MCA 15-32-601 through 15-32-611

Qualifying taxpayers may claim a credit of 25% of the cost of qualifying property used to collect or process "reclaimable material", or to manufacture a product from reclaimed material, in the year in which the property is purchased. The purpose of this credit is to provide an incentive to accumulate and process reclaimable materials, reduce the burden on local landfills, and to enhance the quality of the environment.

OTHER MONTANA TAX CREDITS

There are a number of other Corporate License Tax credits whose tax expenditures are estimated to be less than \$25,000. These are:

Alternative Fuel Motor Vehicle Conversion Credit MCA 15-30-164

A corporate license tax credit is allowed for 50% of the equipment and labor costs incurred to convert a motor vehicle licensed in Montana to operate on alternative fuel. The credit may not be carried back or forward and is nonrefundable.

College Contribution Credit MCA 15-30-163

Corporations may claim as a credit against their license tax 10 percent of the amount of their contributions to the general endowment funds of the Montana University System foundations, or to the general endowment fund of a Montana private college or its foundation. This credit encourages contributions to Montana colleges and universities.

Employer Health Insurance Credit *MCA 15-31-132*

Employers with 20 or fewer employees, may claim a nonrefundable credit of up to \$3,000 for expenditures on employee health insurance premiums. The credit may not exceed 50 percent of the premium cost for each employee, and may not be claimed for a period of more than three years. The purpose of this credit is to encourage health insurance coverage for uninsured employees.

Other Montana Tax Credits continued

Dependent Care Assistance Credit *MCA 15-31-131*

Employers are granted a credit for dependent care assistance actually provided to employees, if the assistance is furnished by a registered or licensed day-care provider. The amount of the credit is 20 percent of expenditures up to a maximum credit of \$1,250. This provides an incentive for employers to fund dependent care assistance programs, and thus grants financial relief to working parents.

New/Expanded Industry Credit MCA 15-31-125

New and expanding industries are allowed a tax credit equal to 1% of the total new wages paid in Montana, for the first three years of operation or expansion. Expanding operations must increase total full-time jobs by 30% or more. "New" industry means a corporation engaging in manufacturing for the first time in Montana. This provides an incentive for economic development and job creation.

Historic Building Preservation Credit MCA 15-31-151

Montana allows a credit, up to 25% of the federal amount allowed, against corporate license taxes for qualified rehabilitation expenditures for any certified historic building located in Montana. The credit may be carried forward up to seven years and is nonrefundable. This credit was enacted by the 1997 Legislature and was effective with tax year 1998.

Montana Capital Company Credit *MCA 90-8-202*

Corporations are allowed an income tax credit for investing in certified Montana capital companies. The credit is limited to 50% of the investment up to \$150,000 per taxpayer for regular capital companies, and up to an additional \$250,000 for the one qualified Montana small business investment capital company. This credit provides an incentive to encourage the formation of venture and equity capital in Montana.

Investment Tax Credit MCA 15-31-123

Montana allows an investment credit equal to 5% of the federal investment credit up to a maximum of \$500 in any given taxable year. The federal Tax Reform Act of 1986 repealed the federal investment credit. Consequently, the tax expenditures associated with this credit in future years will reflect only the carry forward amounts allowed under current law. Investment credit provisions are designed to stimulate investment and economic growth.

Infrastructure User Fee Credit MCA 17-6-316

The Board of Investments may make loans to local governments for the purpose of building infrastructure to enhance economic development and create jobs if the loan results in creation or expansion of 50 full time jobs. The local government may than charge the new business a user fee for use of the infrastructure. Businesses are allowed to take a tax credit equal to the user fee charged. This credit provides an incentive for local economic development.

CORPORATION LICENSE TAX CREDITS					
Credit	FY2002	FY2003	<u>Biennium</u>		
Contractor's Gross Receipts Tax Credit Charitable Endowment Contributions Credit Qualified Research Activities Montana Recycling Credit All Other Credits	\$ 850,000 610,000 100,000 96,000 66,000	\$ 850,000 640,000 100,000 96,000 68,000	\$ 1,700,000 1,250,000 200,000 192,000 		
Total Credits	\$ <u>1,722,000</u>	\$ <u>1,754,000</u>	\$ <u>3,476,000</u>		

NATURAL RESOURCE TAX EXPENDITURES - OIL AND GAS PRODUCTION

Reduced Rates for "New" Oil and Gas Production MCA 15-36-304

Oil or gas from a well that qualifies as "new" production is taxed at a reduced rate of 0.8% (instead of 12.8% for oil and 15.1% for gas). This reduced rate applies for the first 12 months of production from a conventional well and the first 18 months of production from a horizontally completed well. New production includes production from new wells and from wells that have not produced oil or gas during the previous 60 months. This reduced rate provides an incentive for the exploration, development, and production of oil and gas.

Reduced Rate for Oil and Gas Wells Completed After 1/1/1999 MCA 15-36-304

Oil and gas production from wells completed on or after 1/1/1999 is taxed at a reduced rate of 9.3% (instead of 12.8% for oil and 15.1% for gas). This reduced rate provides an incentive for the exploration, development, and production of oil and gas.

Reduced Rates for Incremental Oil Production from Enhanced Recovery Projects MCA 15-36-304

Incremental production from secondary recovery projects is taxed at 8.8% (instead of 12.8%). Incremental production from tertiary recovery projects is taxed at 6.1% (instead of 12.8%). The first 18 months of production from a horizontally recompleted well is taxed at 5.8% (instead of 12.8%) These reduced rates provide incentives for the use of enhanced recovery technologies.

Reduced Rates for Stripper Oil Wells MCA 15-36-304

In any quarter when the average price of West Texas Intermediate crude oil is less than \$30 per barrel, production from stripper wells is taxed at reduced rates. Oil from a well that produces less than 3 barrels per day is taxed at 0.8% (instead of 12.8%). For a well that produces between 3 and 15 barrels per day, the first 10 barrels per day is taxed at 5.8% and remaining production is taxed at 9.3% (instead of 12.8%). These reduced rates provide an incentive to keep low-volume wells in production.

Reduced Rate for Horizontally Completed Gas Wells MCA 15-36-304

After the first 18 months or production, production from a horizontally completed gas well is taxed at 9.3% (instead of 15.1%). This reduced rate provides an incentive to use horizontal drilling technology.

Reduced Rate for Stripper Gas Wells MCA 15-36-304

Gas wells that were completed before 1/1/1999 and produce less than 60 mcf per day are taxed at 11.3% (instead of 15.1%). This reduced rate provides an incentive to keep low-volume wells in production.

OIL AND NATURAL GAS PRODUCTION TAX EXPENDITURES						
<u>Oil</u>	FY2002	FY2003	Biennium			
New Production Reduced Rates Incremental Production Reduced Rates Post-99 Reduced Rates Stripper Well Reduced Rates Total	\$ 4,518,000 319,000 1,927,000 2,491,000 \$ 9,255,000	\$ 4,202,000 273,000 2,435,000 2,316,000 \$ 9,226,000	\$ 8,719,000 592,000 4,362,000 4,807,000 \$ 18,480,000			
Natural Gas	FY2002	FY2003	Biennium			
New Production Reduced Rates Stripper Well Reduced Rate Post-99 Reduced Rate Total	\$ 2,162,000 1,401,000 2,375,000 \$ 5,938,000	\$ 1,972,000 1,150,000 2,712,000 \$ 5,834,000	\$ 4,134,000 2,550,000 5,087,000 \$ 11,771,000			

OTHER NATURAL RESOURCE TAX EXPENDITURES

Coal Severance Tax Exemption MCA 15-35-103 (5)

Coal producers who mine less than 50,000 tons of coal per year are exempt from severance taxes. If production exceeds 50,000 tons, then only the first 20,000 tons (5,000 tons per quarter) are exempt from severance tax. This exemption grants economic relief to small producers.

Metal Mines License Tax Exemption *MCA* 15-37-103

The first \$250,000 of production subject to the metal mines license tax is exempt from taxation. This exemption for production below \$250,000 in value represents a tax expenditure. This provides economic assistance to small producers of metals and precious/semi-precious stones, and provides an incentive to produce from small mining claims.

OTHER NATURAL RESOURCE TAX EXPENDITURES					
<u>Expenditure</u>	FY2002	FY2003	Biennium		
Coal Severance Tax Exemptions Metal Mines License Tax Exemption	\$ 123,000 	\$ 124,000 	\$ 247,000 <u>32,000</u>		
Total	<u>\$ 139,000</u>	<u>\$ 140,000</u>	<u>\$ 259,000</u>		

PROPERTY TAX EXPENDITURES

In Montana, the property tax is the primary source of funding for local governments. For any given piece of property the tax base is the product of the market value of the property (less homestead exemption, if any) and its applicable taxable value percentage.

Property tax liability is the product of taxable value (tax base) and the appropriate mill levy in effect for the property. Mills are levied by the state, counties, cities and towns, and school districts. Certain property may be subject to additional mills for special districts (water, sewer, lighting, etc.).

Currently, property may fall into one of 12 classes of property, with taxable value percentages ranging from 0.46 percent to 100 percent. A listing of these property classes and their taxable values can be found on page 37 of this report.

Property tax expenditures arise as a consequence of certain property being exempt from tax, or receiving preferential rate treatment. Generally, preferential rate treatment refers to situations where properties within the same class are subject to different taxable value rates.

MCA 15-6-201, and following sections, detail the property exempt from tax. Many types of property are exempt from tax including government property, household goods and furniture, church property, property of certain fraternal organizations and societies, business inventories, certain agricultural commodities, down-hole equipment in oil and gas wells, etc.

Most of these exemptions constitute tax expenditures. However, placing an accurate value on the expenditures associated with these properties is not possible unless the property is appraised. Unfortunately, property not subject to tax is rarely, if ever, appraised. Therefore, tax expenditures associated with most exempt property are not reported here.

Property Tax Assistance Program MCA 15-6-134

Montana property tax statutes provide for a partial abatement, based on total income, that reduces the taxable valuation rate applicable to residential real property. Taxable value rates are reduced according to a three-bracket schedule for single households with less than \$16,457 income (2000 assessment), and married couple households with less than \$21,942 (2000 assessment). The income levels used in the rate reduction table are adjusted annually for inflation.

The reduced taxable value rate applies to the first \$100,000 of the market value of residential land and improvements, including trailers/mobile homes used as residences (Class 4). This provides financial relief to low-income households.

Reduced Rate for "New" or "Expanding" Industrial Property (Local Option) MCA 15-24-1401

After approval by separate resolution for each project, local governments may reduce taxable valuations of "new" or "expanding" industries 50% in each of the first five years following the issuance of a construction permit. After that time, the taxable valuation rises in equal increments each succeeding year until full valuation is reached in the 10th year. This incentive does not apply to mills levied by the state.

"Expansion" means that the industry has added at least \$50,000 worth of qualifying improvements or modernized process; "new" means that the industry is new to the jurisdiction and has added at least \$125,000 worth of qualifying improvements or modernized processes to the jurisdiction. There are no limitations on the type of industry that may qualify for this incentive. This reduced rate provides an economic incentive for the development of new industry in Montana.

PROPERTY TAX EXPENDITURES (continued)

Reduced Rate for Remodeling or Rebuilding of Structures (Local Option) MCA 15-24-1501

Remodeling, reconstruction, or expansion of existing buildings or structures which increases their taxable value by at least 2.5% may receive a reduced tax rate for five years following construction, through local government approval by separate resolution for each project.

Tax rates are set at zero during construction, at 20% of normal during the first year following construction, and increase by 20% in each succeeding year until full valuation is reached in the fifth year following construction. All existing buildings and structures may apply for this benefit. This abatement provides an incentive to add long-term taxable valuation to local jurisdictions, while allowing the property owner to phase-in the increased tax liability.

Property Tax Expenditure Impacts			
<u>Expenditure</u>	FY2000	FY2001	<u>Biennium</u>
Property Tax Assistance Program Reduced Rate For New & Expanding	\$ 3,000,000	\$ 3,000,000	\$ 6,000,000
Industrial Property or Remodeling	800,000	800,000	1,600,000
Total	\$ 3,800,000	<u>\$ 3,800,000</u>	<u>\$ 7,600,000</u>

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Introducing Appendix A and B	125
APPENDIX A: INCOME TAX EXPENDITURE ITEMS BY INCOME This perspective of expenditures illustrates the percentage of	
APPENDIX B: FEDERAL (PASSIVE) TAX EXPENDITURES	
This appendix details fiscal year comparisons for Individual Income Tax expressed in exclusions a from Federal Income, and for Corporate License Tax Expenditures expressed in Exclusions from Gro Deductions towards Federal Adjusted Gross Income.	

INDIVIDUAL INCOME TAX EXPENDITURE ITEMS - BY INCOME BRACKET

House Bill 387 (1987), the legislation authorizing the Department of Revenue to produce a tax expenditure report, specifically required that tax expenditures must be related to the income of taxpayers, whenever such information is available.

This information is available for specific individual income tax expenditure items that are captured on department computer files. Specifically, tax expenditures, by income bracket, are available for Montana-specific reductions to income, and itemized deductions.

Totals for the tax expenditures in Appendix A are for full-year residents only, whereas the expenditures in the main body of this report include out-of-state and part-year residents as well.

The following tables show the distributions of tax expenditures across income brackets that represent decile groupings. Each decile group includes one-tenth of all households filing income tax returns. The first decile group includes households with the very lowest incomes, while the tenth decile group includes households having the highest incomes.

The decile groupings are based on actual 1999 incomes, but the tax expenditures are those projected to calendar year 2001. The decile groupings and their associated total income brackets for 1999 are as follows:

Calendar Year 1999 Decile Groupings				
Decile <u>Group</u>				
1	\$ 0 - \$	5,900		
2	\$ 5,901 - \$	7,250		
3	\$ 7,251 - \$ 1	3,680		
4	\$ 13,681 - \$ 1	7,600		
5	\$ 17,601 - \$ 2	1,140		
6	\$ 21,141 - \$ 3	2,500		
7	\$ 32,501 - \$ 3	7,200		
8	\$ 37,201 - \$ 5	2,260		
9	\$ 52,261 - \$ 7	0,940		
10	\$ 70,941 +			

REDUCTIONS OF INCOME - FORECAST TAX YEAR 2001

IRAs, KEOGHS AND SELF-EMPLOYED DEDUCTIONS

CAPITAL GAINS EXCLUSION

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	453	\$ 4,355	0.03%
2	2,069	30,416	0.20%
3	4,404	117,995	0.76%
4	5,211	223,212	1.43%
5	7,296	448,424	2.88%
6	9,444	757,720	4.86%
7	10,550	1,176,397	7.54%
8	11,529	1,674,593	10.74%
9	11,396	2,209,312	14.17%
<u>10</u>	13,242	8,951,893	57.40%
Total	75,594	\$ 15,594,317	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	Percent
3	\$ 9	0.01%
7	138	0.08%
29	738	0.41%
45	2,025	1.13%
69	3,775	2.11%
63	4,721	2.64%
72	6,778	3.80%
73	9,737	5.45%
107	19,089	10.69%
<u>218</u>	<u>131,539</u>	<u>73.67</u> %
<u>686</u>	<u>\$ 178,549</u>	<u>100.00%</u>

ELDERLY INTEREST EXCLUSION

EXEMPT RETIREMENT INCOME

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	25	\$ 668	0.00%
2	1,032	13,634	0.71%
3	3,224	59,002	3.07%
4	4,118	102,411	5.34%
5	5,087	168,754	8.79%
6	5,013	197,870	10.31%
7	4,041	213,382	11.12%
8	4,163	264,057	13.76%
9	4,511	326,235	17.00%
<u>10</u>	<u>5,829</u>	<u>573,557</u>	<u>29.88</u> %
Total	37,043	\$ <u>1,919,570</u>	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
76	\$ 2,282	0.05%
1,706	71,635	1.46%
4,339	327,754	6.66%
5,279	587,663	11.94%
6,399	952,364	19.35%
6,604	1,228,409	24.96%
3,236	650,030	13.21%
2,120	453,240	9.21%
1,941	416,607	8.47%
<u>937</u>	230,749	<u>4.69</u> %
32,637	\$ 4,920,733	<u>100.00%</u>

REDUCTIONS OF INCOME - FORECAST TAX YEAR 2001

UNEMPLOYMENT COMPENSATION

MEDICAL SAVINGS ACCOUNT

	_		
Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	96	\$ 1,550	0.06%
2	947	32,783	1.27%
3	1,993	107,053	4.14%
4	2,697	199,482	7.71%
5	2,922	306,184	11.84%
6	3,448	421,416	16.30%
7	3,465	463,486	17.92%
8	3,109	460,911	17.82%
9	2,392	391,724	15.15%
<u>10</u>	999	210,445	<u>7.79%</u>
Total	<u>22,068</u>	<u>\$ 2,586,034</u>	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	Percent
1	\$ 5	0.00%
4	83	0.02%
13	690	0.14%
44	3,931	0.79%
93	8,312	1.66%
150	19,321	3.86%
205	29,676	5.93%
287	56,124	11.22%
410	100,001	19.98%
<u>734</u>	282,264	<u>56.41%</u>
<u>1,941</u>	\$ 500,407	<u>100.00%</u>

FAMILY EDUCATION SAVINGS ACCOUNT

OTHER REDUCTIONS

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	0	\$ 0	0.00%
2	0	0	0.00%
3	3	68	0.03%
4	3	281	0.14%
5	6	338	0.16%
6	9	1,529	0.74%
7	24	3,137	1.53%
8	48	9,310	4.53%
9	123	33,790	16.45%
<u>10</u>	296	<u>156,915</u>	<u>76.41%</u>
Total	<u>512</u>	<u>\$ 205,368</u>	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
242	\$ 6,187	0.03%
1,622	61,323	0.30%
2,646	199,766	0.96%
3,284	443,194	2.14%
4,965	686,648	3.31%
10,162	1,253,435	6.05%
13,301	1,828,921	8.83%
16,258	2,688,655	12.98%
20,685	3,991,266	19.26%
<u>21,849</u>	9,561,192	<u>46.14%</u>
<u>95,014</u>	\$ <u>20,720,587</u>	<u>100.00%</u>

ITEMIZED DEDUCTIONS - FORECAST TAX YEAR 2001

MEDICAL INSURANCE PREMIUM

MEDICAL DEDUCTIONS

Decile	# of	Tax	
Group	<u>Households</u>	Expenditure	<u>Percent</u>
1	56	\$ 2,276	0.02%
2	759	17,782	0.18%
3	3,314	113,768	1.16%
4	5,083	251,899	2.57%
5	7,358	517,767	5.29%
6	9,982	852,961	8.72%
7	10,691	1,153,108	11.78%
8	12,684	1,610,219	16.46%
9	14,139	2,105,421	21.52%
<u>10</u>	<u>16,110</u>	3,160,252	32.30%
Total	<u>80,176</u>	\$ 9,785,453	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
65	\$ 1,200	0.02%
680	17,227	0.26%
2,555	99,184	1.48%
3,456	197,859	2.95%
4,744	367,829	5.48%
6,268	644,124	9.60%
6,457	852,136	12.71%
7,330	1,197,350	17.85%
7,679	1,400,450	20.88%
<u>5,865</u>	1,929,480	<u>28.77%</u>
45,099	\$ 6,706,839	<u>100.00%</u>

LONG-TERM CARE INSURANCE

FEDERAL INCOME TAXES PAID

Decile	# of	Tax	
Group	<u>Households</u>	Expenditure	<u>Percent</u>
1	2	\$ 140	0.02%
2	24	430	0.06%
3	218	6,946	1.00%
4	371	17,790	2.56%
5	650	37,659	5.43%
6	741	55,831	8.04%
7	741	73,052	10.53%
8	904	114,548	16.50%
9	1,080	154,010	22.19%
<u>10</u>	<u>1,281</u>	233,638	<u>33.66%</u>
Total	6,012	<u>\$ 694,044</u>	<u>100.00%</u>

	_	
# of	Tax	
<u>Households</u>	<u>Expenditure</u>	<u>Percent</u>
26	\$ 1,227	0.00%
272	8,052	0.01%
3,028	66,372	0.04%
5,692	219,203	0.14%
10,721	733,615	0.46%
19,545	2,263,716	1.43%
25,326	5,386,269	3.41%
30,312	11,110,120	7.03%
34,906	21,266,360	13.45%
36,100	117,035,647	<u>74.03%</u>
<u>165,928</u>	<u>\$ 158,090,579</u>	<u>100.00%</u>
	-	

ITEMIZED DEDUCTIONS - FORECAST TAX YEAR 2001

REAL ESTATE, & PERSONAL PROPERTY TAXES

Motor	VEHICLE	TAVES
IVIOTOR	VEHICI F	IAXES

	L		
Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	Percent
1	38	\$ 612	0.00%
2	650	9,998	0.06%
3	3,141	69,501	0.39%
4	5,529	174,162	0.98%
5	9,590	415,268	2.35%
6	16,305	935,311	5.29%
7	20,765	1,617,919	9.14%
8	26,584	2,620,226	14.81%
9	31,797	4,089,966	23.11%
<u>10</u>	33,487	7,762,037	<u>43.87%</u>
Total	<u>147,886</u>	<u>\$ 17,695,000</u>	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
5	\$ 34	0.00%
157	1,021	0.04%
1,049	7,346	0.30%
2,492	19,897	0.82%
5,042	48,804	2.02%
10,333	124,345	5.14%
14,219	225,564	9.33%
18,178	376,188	15.56%
22,096	606,379	25.08%
21,362	1,008,653	<u>41.71%</u>
94,933	\$ 2,418,231	<u>100.00%</u>

HOME MORTGAGE INTEREST

DEDUCTIBLE INVESTMENT INTEREST

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	49	\$ 975	0.00%
2	507	21,285	0.04%
3	1,937	128,910	0.27%
4	3,325	322,395	0.67%
5	6,108	861,617	1.79%
6	11,872	2,422,486	5.03%
7	15,918	4,532,998	9.41%
8	21,046	7,821,481	16.24%
9	25,716	12,140,200	25.20%
<u>10</u>	<u>25,690</u>	19,920,722	<u>41.35%</u>
Total	112,168	\$ 48,173,069	<u>100.00%</u>
	-		

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
2	\$ 89	0.00%
17	451	0.02%
62	2,230	0.08%
106	5,130	0.18%
177	12,491	0.44%
361	28,170	0.98%
502	55,158	1.93%
765	89,997	3.15%
1,164	190,500	6.66%
<u>3,756</u>	2,475,985	<u>86.57%</u>
6,912	<u>\$ 2,860,201</u>	<u>100.00%</u>
		

ITEMIZED DEDUCTIONS - FORECAST TAX YEAR 2001

CHARITABLE CONTRIBUTIONS

CHILD AND DEPENDENT CARE

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	22	\$ 263	0.00%
2	443	6,177	0.03%
3	2,580	53,432	0.22%
4	4,559	137,179	0.56%
5	8,066	320,686	1.31%
6	13,781	735,867	3.01%
7	17,738	1,318,653	5.39%
8	23,102	2,225,438	9.10%
9	29,108	3,813,161	15.59%
<u>10</u>	32,740	<u>15,845,580</u>	<u>64.79%</u>
Total	1 <u>32,139</u>	\$ 24,456,376	<u>100.00%</u>

CASUALTY AND THEFT LOSSES

MISCELLANEOUS DEDUCTIONS

Decile	# of	Tax	
<u>Group</u>	<u>Households</u>	Expenditure	<u>Percent</u>
1	1	\$ 9	0.01%
2	6	332	0.22%
3	21	1,614	1.05%
4	27	2,703	1.76%
5	23	2,733	1.78%
6	53	10,248	6.67%
7	52	16,075	10.46%
8	67	18,550	12.07%
9	55	30,440	19.81%
<u>10</u>	<u>43</u>	70,978	46.18%
Total	<u>348</u>	<u>\$ 153,682</u>	<u>100.00%</u>

# of	Tax	
<u>Households</u>	Expenditure	<u>Percent</u>
8	\$ 128	0.00%
125	3,958	0.04%
431	15,547	0.17%
795	49,020	0.52%
1,580	150,871	1.60%
3,818	534,399	5.67%
5,579	1,066,170	11.32%
7,249	1,547,716	16.43%
8,978	2,160,418	22.94%
8.702	3,890,396	<u>41.31%</u>
<u>37,265</u>	\$ 9,418,623	<u>100.00%</u>

IMPACT OF FEDERAL (PASSIVE) INDIVIDUAL INCOME TAX EXPENDITURES

Exclusions from Federal Income	Thousands of Dollars FY2000 FY2001 Biennium		
Net Exclusion of Pension Contributions and Earnings-Employer Plans	\$ 57,700	\$ 59,608	\$ 117,308
Contributions by Employers for Medical Insurance Premiums & Med. Care	45,179	47,974	93,153
Untaxed Medicare Benefits	28,351	31,059	59,410
Untaxed Social Security Benefits	25,158	26,023	51,181
Capital Gains at Death	18,738	20,827	39,565
Workers' Compensation Benefits	17,865	18,820	36,685
Income on Life Insurance and Annuity Contracts	16,751	17,291	34,042
Individual Retirement Plans (IRAs, Keoughs) Exclusion	13,594	14,491	28,085
Deferral of Capital Gains on Home Sales	8,808	8,876	17,684
Cafeteria Plan Benefits	5,558	5,942	11,500
Miscellaneous Fringe Benefits	5,153	5,444	10,597
Veteran's Benefits and Services	2,948	2,983	5,931
Income Earned Abroad by U.S. Citizens	1,980	2,162	4,142
Carryover Basis of Capital Gains on Gifts	1,960	2,162	4,122
Employer-Provided Group Term Life Insurance Premiums	1,529	1,597	3,126
Benefits and Allowances to Armed Forces Personnel	1,533	1,533	3,066
Exclusion of Income Earned by Voluntary Employees' Beneficiary Assoc.	1,280	1,303	2,583
Medical Care and CHAMPUS Health Ins. for Military Dependents	1,227	1,227	2,454
Income Earned by Benefit Organizations	1,125	1,146	2,271
Scholarship and Fellowship Income	923	990	1,913
Deferral of Interest on Savings Bonds	809	809	1,618
Employee Meals and Lodging (other than Military)	586	607	1,193
Employer-Provided Transportation Benefits	496	506	1,002
Public Assistance Cash Benefits	431	448	879
Employer-Provided Child Care	337	337	674
Rental Allowances of Ministers' Homes	270	270	540
Deferral of Gain on Like-Kind Exchanges	270	270	540
Deferral of Gain on Non-Dealer Installment Sales	202	202	404
Special Provisions for Employee Stock Ownership Plans (ESOPs)	135	181	316
Permanent Exemption from Imputed Interest Rules	135	181	316
Cancellation of Indebtedness Income of Farmers	141	141	282
Employer-Provided Accident and Disability Insurance	135	135	270
Deferral of Tax on Earnings of Qualified State Tuition Programs	114	135	249
Military Disability Pensions	77	77	154
Employee Awards	67	67	134
Special Benefits to Disabled Coal Miners	38	38	76
Earnings of Trust Accounts for Higher Education	27	27	54
Employer-Provided Education Assistance Benefits	24	0	24
Other Exclusions from Federal Income	<u>402</u>	<u>423</u>	<u>825</u>
Total	<u>\$ 262,056</u>	<u>\$276,312</u>	<u>\$ 538,368</u>

	Th	Thousands of Dollars		
<u>Deductions from Federal Income</u>	FY2002	FY2003	Biennium	
Depreciation in Excess of Straight-Line Dep. Systems	\$ 5,454	\$ 5,299	\$ 10,753	
Cash Accounting for Agriculture	2,116	2,116	4,232	
Expensing Costs of Raising Dairy & Breeding Cattle	843	843	1,686	
Parental Personal Exemption for Students Age 19 to 23	539	539	1,078	
Deduction for interest on student loans	270	270	540	
Amortization of Business Start-Up Costs	270	270	540	
Expensing Depreciable Business Property (\$17,500)	311	177	488	
Cash Accounting other than Agriculture	67	67	134	
Exclusion of interest on educational saving bonds	13	13	26	
Medical Savings Account	13	13	26	
Other Deductions from Federal Income	<u>279</u>	<u>279</u>	<u>558</u>	
Total	<u>\$ 10,175</u>	\$ 9,886	\$ 20,061	

Impact of Federal (Passive) Corporation License Tax Expenditures

	Thousands of Dollars			
Exclusions From Gross Income	FY2000	FY2001	<u>Biennium</u>	
Exclusion of Income of Foreign Sales Corporations	\$ 630	\$ 675	\$ 1,305	
Exclusion of Investment Inc. on Life Ins. and Annuity Savings	548	558	1,106	
Deferral of Gain on Like-Kind Exchanges	469	479	948	
Deferral of Gain on Non-Dealer Installment Sales	<u>71</u>	<u>71</u>	<u>142</u>	
Total	<u>\$ 1,718</u>	<u>\$ 1,783</u>	<u>\$ 3,501</u>	
	Thousands of Dollars			
<u>Deductions Towards Federal Adjusted Gross Income</u>	FY2000	FY2001	<u>Biennium</u>	
Depreciation in Excess of Alternative Depreciation Systems	\$ 9,769	\$ 9,475	\$ 19,244	
Deductibility of Charitable Contributions	1,477	1,604	3,081	
Expensing Multiperiod Timber Growing Costs	1,188	1,188	2,376	
Inventory Property Sales Source Rule Exception	890	930	1,820	
Expensing of Research and Development Expenditures	590	625	1,215	
Excess of Percentage over Cost Depletion	583	583	1,166	
Expensing of Exploration and Development Costs	389	389	778	
Employee Stock Ownership Plans (ESOPs)	323	352	675	
Expensing up to \$17,500 Depreciable Business Property	191	191	382	
Completed Contract Rules	<u>68</u>	<u>39</u>	107_	
Total	<u>\$15,468</u>	<u>\$ 15,376</u>	<u>\$ 30,844</u>	